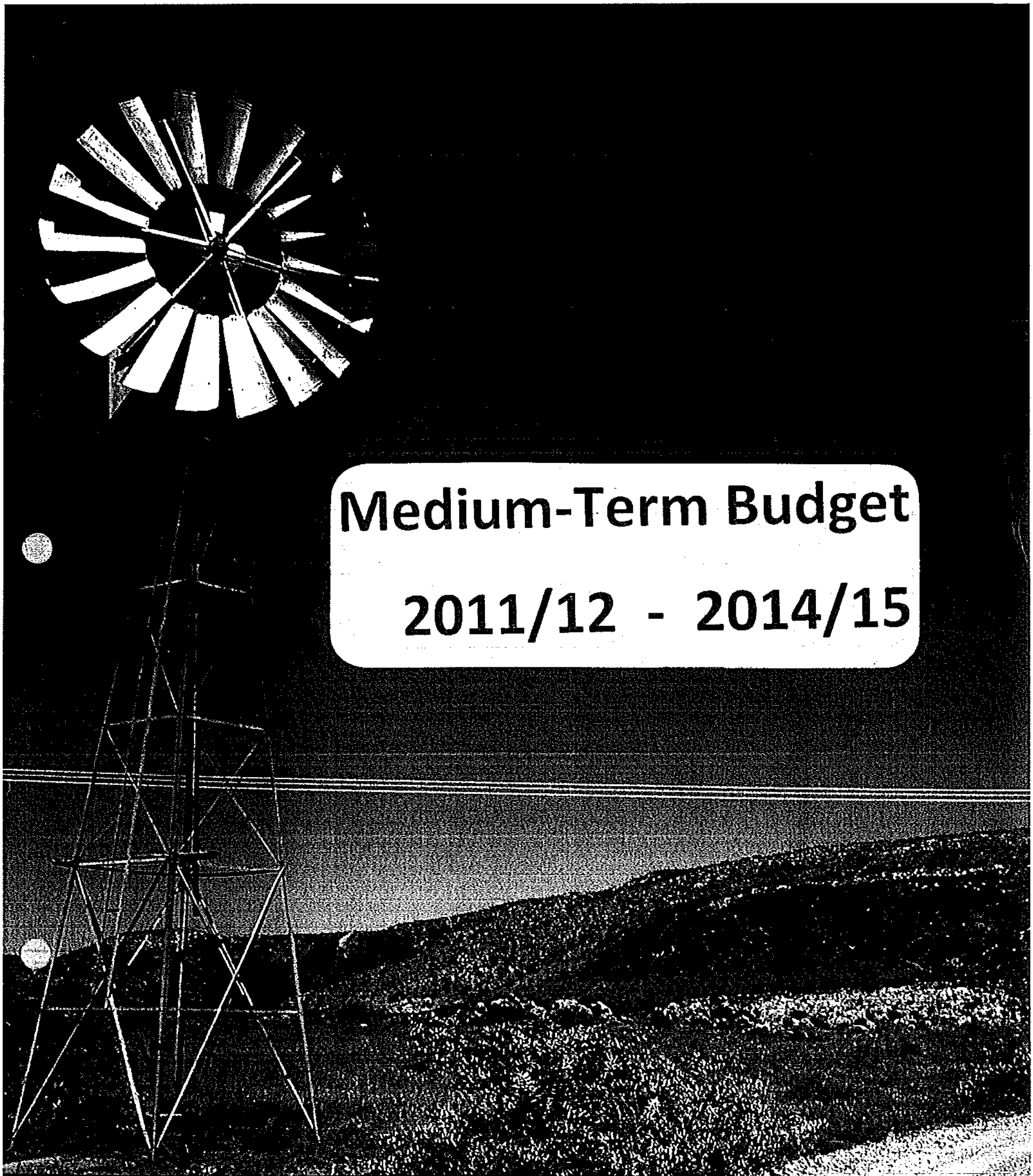


Medium-Term Budget

2011/12 - 2014/15

Cacadu

DISTRICT MUNICIPALITY

Province of the Eastern Cape

progress through development

Medium-Term Budget

2011/12 - 2014/15

TABLE OF CONTENTS

PART 1

ANNUAL BUDGET

CHAPTER 1

Mayor's Report

EXECUTIVE MAYOR'S BUDGET SPEECH

BUDGET SPEECH DELIVERED BY THE EXECUTIVE MAYOR OF THE CACADU DISTRICT MUNICIPALITY, COUNCILLOR MLUNGISI MVOKO IN THE CACADU DM COUNCIL CHAMBER, STANDARD BANK BUILDING, GOVAN MBEKI AVENUE, PORT ELIZABETH

Chief Whip of Council: Councillor Williams

Mayors and Speakers

Members of the Mayoral Committee

Fellow Councillors

Leaders of all Political Parties

Managers and Officials of Council

Members of the Community

Distinguished Guests

The Media

Fellow Citizens

Executive Mayors Budget Report

1. Introduction

Mr Speaker, fellow councilors, officials, members of the public and media, you are welcome to this Council meeting. Today we are to consider the draft IDP and Budget for the 2011/2012 financial year.

As you are no doubt aware local government elections are due to be held in May 2011. Elections are important occasions when we, as a country, reaffirm our commitment to democratic and accountable government by choosing representatives of the people who will guide the work of the local government for the next five years. During this time of transition, all role-players need to work together to ensure municipalities continue to perform their functions efficiently and effectively. Measures need to be put in place and risks need to be managed to ensure that the arrangements for the review of the IDP and preparation of the budget continue smoothly during the months preceding the elections.

The risks that need to be managed during the months ahead include:

* fixing of tariffs and charges to be implemented from the start of the municipal financial year (1July);
* approving the budget before 30 June 2011;
* ensuring financial sustainability; and
* ensuring effective public participation.

In an effort to mitigate these risks it has been resolved to adopt the National Treasury guidelines where the outgoing Council approves the 2011/2012 budget on 20 April 2011.

Mr Speaker, I am confident that although these arrangements has put pressure on the administration it minimizes the risks of there not being approved budget at the start of the financial year (1July 2011) and ensures continuity of service delivery.

The financial position of the Cacadu District Municipality is still strong, although it has a weak tax base. The Cacadu District Municipality achieved unqualified audit reports in 2006/7, 2007/2008, 2008/2009 and 2009/2010 financial years reflecting the drive towards financial management excellence in the Cacadu District Municipality. In the 2009/2010 financial year the Cacadu District Municipality achieved a spending of R331.3 million of the total capital and operating budget. The overall forecasted financial performance results for the 2010/2011 year reflect a forecasted total spending of R268.6 million and operating surplus of R5.2 million.

The Budget is more than a mere balancing of available revenue to meet expenditure needs. The budget is a policy instrument which seeks to transform our society with huge developmental needs.

2. Context

According to recent population estimates population figures in Cacadu District were estimated to be 412 956. According to information received from Global Insight, the average growth rate of the district is estimated at 1.1% which is higher than the provincial growth rate. The population in the Cacadu District Municipality is concentrated in Makana, Kouga and Ndlambe with more than 50% of residents in the District residing in these municipalities. The remaining municipalities all have less than 50 000 inhabitants per municipality.

The percentage of people unemployed in the district in 2007 is 31.4% (Global Insight, 2008). There has been a gradual increase in the unemployment rate since 1996, which originally stood at 28.9%. The recent global recession and low growth rates predicted will undoubtedly impact negatively on unemployment figures and contribute to increased poverty levels in the district.

2.1 End of Term Report

Mr Speaker it is important that we recognize that we are ending our term of office in May 2011 and that we need to review the outcomes of our efforts.

We have the responsibility to answer the questions and report on the following:

- Have we achieved the development objectives detailed in the IDP? These are:
    - Infrastructure Investment
    - Capacity Building and Support to Local Municipalities
    - Promotion of Economic Development
    - Providing community services

These development objectives and projects linked to them all have the intention of improving the sustainable quality of life in the district.

I am convinced that this municipality has added substantial value in the district since its inception and that we have succeeded in contributing to an improved quality of life in the district.

Mr Speaker, I have served my second and last term as Executive Mayor of the district. I believe that the Council has developed the necessary staff, systems, structures and services that will pave the way for the new Council to continue achieving service delivery objectives in the future. It has been an honour and a privileged for me to lead a team of dedicated and committed politicians and administrators over the past 10 years.

3. IDP and Budget

Mr Speaker, the IDP, is the District's 5 year plan that guides development and service delivery. The IDP is based on the needs of the community and the district stakeholders. The IDP should respond to the challenges of economic growth, infrastructure and poverty in the district. The IDP outlines the 5 year strategic objectives, key performance indicators and targets programmes and the delivery agenda for the year ahead. The IDP also provides an overview of intergovernmental alignment, summarises the Spatial Developmental Framework and outlines the Performance Management System.

In 2007, the Cacadu District Municipality approved its 5 year IDP for the 2007 – 2011 electoral term. The Municipal System Act requires a municipality to review its IDP annually, taking into account an assessment of its performance as well as changes in priorities and external circumstances. The new Council will adopt its own 5 year IDP in 2012.

3.1 Key IDP Interventions

Mr Speaker, the Cacadu District Municipality has identified a number of key IDP interventions. These represent flagship programmes that will accelerate the achievement of the principles contained in our Growth and Development Strategy.

1. Building sound relationships with Local Municipalities
2. Revitalising Local Government support and capacity building
3. Launch District Wide initiatives to address water crises.
4. Strenghten the Cacadu District Municipality's role as a facilitator of inter governmental and stakeholders co-ordination

4. High level overview of the 2010/2011 Budget

The financial position of the Cacadu District Municipality is still strong in spite of the fact that it has a weak tax base. The Cacadu District Municipality achieved unqualified audit reports in 2006/7, 2007/2008, 2008/2009 and 2009/2010 financial years reflecting the drive towards financial management excellence in the Cacadu District Municipality. In the 2009/2010 financial year the Cacadu District Municipality achieved a spending of R331.3 million of the total capital and operating budget. The overall forecasted financial performance results for the 2010/2011 year reflect a forecasted total spend of R268.6 million and operating surplus of R5.2 million.

This year we are tabling a budget amounting to R191.8 million which represents a decrease of 41.5% over the 2010/2011 financial year adjusted budget of R328.3 million. The decrease is mainly due to the conditional grant funds which targeting flood damaged areas in KouKamma

which were spent in the previous financial year, the provincialization of the Primary Health Care Services and transfer of DMA Areas to local municipalities.

The Cacadu District Municipality's projected overall spending envelope for the 2010/2011 Medium Term Budget (MTB) amounts to R268.6 million. Approximately R6.5 million will be invested in capital infrastructure, vehicles, furniture and equipment.

The operating budget provides for many projects amounting to R123.5 million as more fully detailed in the budget document.

4.1 Economic Landscape

SA consumer inflation rose to 3,7% y/y for January 2011 in line with expectations. Food and fuel price pressures are starting to become evident. For 2010 as a whole SA CPI inflation averaged a very respectable 4.3% y/y after averaging 7.2% in 2009. During January 2011 there were two key factors impacting on inflation. The first was a relatively large 2.3% m/m increase in food prices. The other notable increase in January was the rise in transport costs driven by higher fuel prices. Oil prices are reaching record heights because of the risks in the Middle East due to unrest in the oil producing countries and the risks relating to oil being transported through the Suez Canal.
Looking ahead to 2011 there are therefore a number of clear upside risks to SA inflation, higher energy prices, and higher commodity prices. The extent to which these prices pressures will impact on inflation will be heavily influence by the Rand exchange rate. There is little doubt that the relative strength of the Rand in 2010 cushioned SA from some potential damaging price pressures, but this is likely to change in 2011. Domestically, further electricity hikes, coupled with other service costs and administered price rises (water, medical and education) as well as the concerning increase in wage demands could push SA inflation sharply higher in 2011.

Globally most countries are facing similar higher inflation risks with food prices and energy prices escalating at (34%) over the past year and food index increasing to 38% y/y (in dollars).

The risks of a broad based increase in the underlying global inflation is clearly rising especially as the fragile world economy continues to recover.

4.2 Tariffs

The current tariffs were increased by 6%.

5. Medium Term Operating and Capital Budget for 2011/2012

5.1 Revenue

Mr Speaker, the total Operating Revenue Budget is estimated at R273.8 million. Revenue derived from Equitable Share of National Revenue and the Levy Replacement Grant for the 2011 / 2012 financial year amounts to R 12,786 million and R 52,629 million respectively. It is evident that the demarcation process whereby DMA areas are incorporated into local municipality areas have impacted negatively on the CDM's share of National Revenues. The CDM's equitable share has been reduced by R4,0 million which is a 23,9% reduction. On the positive side, all municipalities who have DMA areas incorporated into their areas have received a significant increase in their equitable share. This will enable them to continue with the provision of municipal services in these areas. The CDM will honour its financial commitment to all projects which are in progress in the new financial year. Investment interest and contribution from the accumulated surplus account amounts to R18.9 million and R42.3 million respectively. Conditional Grant funding to finance project expenditure amounts to R53 million. It is evident from the details provided in the budget that the municipality is totally dependant on grant funding from the National Treasury to finance its operations.

5.2 Allocation Per Vote

Expenditure by Vote to be appropriated	Amount	%
Executive and Council	50 781	26.5
Finance and Corporate Service	36 021	18.8
Planning and Development	29 434	15.4
Health	10 448	5.4
Community and Social Services	10 132	5.3
Housing	2 295	1.2
Public Safety	18 579	9.7
Sport and Recreation	500	0.3
Waste Management	1 000	0.5
Roads	8 246	4.3
Water	17 165	8.9
Electricity	1 000	0.5
Other	6 177	3.2
Total Expenditure by Vote	**191 778**	**100**

Conclusion

Mr Speaker, in conclusion I express my heartfelt gratitude to:

- the members of the Mayoral Committee for providing the necessary political oversight during the budget process;
- the municipal manager and departments;

- the Chief Financial Officer and his budget team as well as officials who have played an important role in the compilation of the budget;

Honourable Speaker I now formally table the 2011/2012 medium term budget and annexures for Council's consideration in terms of Section 24 (1) of the Municipal Finance Management Act.

CHAPTER 2

Resolutions

CHAPTER 2

RESOLUTIONS

Capital Budget

IT IS RECOMMENDED

That the annual capital budget of R6.5 million for the year 2011/2012 and the estimates for the two projected outer years 2012/2013 and 2013/2014 for the Cacadu District Municipality be approved as set out in the following schedules:

- Capital budget by vote (**Annexure "E"**)

Operating Budget

IT IS RECOMMENDED

That the annual Operating Revenue of R191.8 million and the Operating Expenditure of R191.8 million for the Cacadu District Municipality for the financial year 2011/2012, and the indicatives for the projected medium term period 2012/2013 and 2013/2014 be approved as set out in the following attachments:

The total operating budget by vote for the departments as reflected on Table A3

That the supporting information contained in the 2011/2012 – 2013/2014 Medium Term Revenue and Expenditure Budget document as required in terms of Section 17(3) of the Municipal Finance Management Act (Act 56 of 2003) be considered in conjunction with this report.

Tariffs

IT IS RECOMMENDED

That the tariffs and charges as tabled in the Council agenda in **Annexure "F"** be approved for the 2011/2012 financial year.

Budget Related Policies

IT IS RECOMMENDED

That due to the significant change to policies as a result of the demarcation process and incorporation of District Management Areas into the affected local municipality areas, that the Budget Related Policies detailed below be recinded:

- Indigency Policy;
- Property Rates Policy;
- Revenue By-Laws;
- Credit Control & Debt Collection;
- Tariff Policy;
- Asset Management Policy;
- Budget Policy;
- Supply Chain Management Policy; and
- Banking and Investment Policy.

and that the revised and updated Budget Related Policies detailed below circulated under separate cover be approved:

- Petty Cash Policy and Procedures;
- Sundry Financial Policies;
- Banking and Investment Policy;
- Budget Policy;
- Supply Chain Management Policy;
- Asset Management Policy;
- Virement Policy;
- Credit Control and Debt Collection;
- Tariff Policy; and
- Revenue By-Laws.

Kouga Development Agency

IT IS RECOMMENDED

The 2011/12 Operating and Capital budget for the Kouga Development Agency as more fully detailed on **ANNEXURE H** be approved.

CHAPTER 3

Executive Summary

CHAPTER 3

EXECUTIVE SUMMARY

The Cacadu District Municipality's projected overall spending envelope for the 2011/2012 Medium Term Budget (MTB) amounts to R191.8 million. Approximately R6.5 million will be invested in capital infrastructure,vehicles, furniture and equipment.

The 2011/2012 MTB has been prepared within the context of a fragile global economy, taking into account the implications of the recovering global economy and rising inflation rates.

Within the recovering global economic environment and the local low-growth scenario, it is expected that the Cacadu District Municipality's revenue base will be adversely affected. The Cacadu District Municipality has also seen a slow increase in its revenue base with the introduction of the Levy Replacement Grant. The recent demarcation process whereby the District Management Areas (DMA) were incorporated in the local municipal areas has adversely impacted on the CDM's revenue base. The DORA reflects a R4.0 million decrease in Equitable Share revenue from the previous financial year excluding councillors allowances. The Levy Replacement Grant increased marginally from R51.1 million in the 2010/2011 to R52.6 million in the 2011/2012 financial year which will have a significant negative impact on the CDM's ability to perform its legal mandate and its efforts to ensure financial sustainability in the short and medium term.

A further blow to the municipality's efforts to improve the quality of life of the communities is the fact that no further allocation of MIG funds is available for infrastructure development as from the 2011/2012 financial year. The impact of these revenue reductions have forced the municipality to use greater amounts of its accumulated surplus impacting negatively on its financial sustainability in the medium term. It therefore means that more should be done with less, without compromising on essential programmes or services.

In the MFMA Circular No 54, the National Treasury provides some guidelines, taking into account the ongoing constraints on the revenue side, municipalities are made aware that tough decisions will have to be made on the expenditure side and that priority ought to be given to:

- Ensuring that drinking water meets the required quality standards at all times;
- Protecting the poor from the worst impacts of the slow recovery in the labour market;
- Supporting meaningful local economic development (LED) initiatives that foster micro and small business opportunities and job creation;
- Securing the health of their asset base (especially the municipality's revenue generating assets) by increasing spending on repairs and maintenance; and
- Expediting spending on capital projects that are funded by conditional grants.

National Treasury advises municipalities to pay special attention to controlling unnecessary spending on nice-to-have items and non-essential activities, such as foreign travel, councillor and staff perks, advertising and public relations activities. Attention should also be given to ensuring value for money is obtained when using consultancy and other outsourced services.

Municipalities must also ensure that their capital budgets reflect consistent efforts to address the backlogs in basic services and the refurbishment of existing network services.

Accordingly, the Cacadu District Municipality's 2011/2012 MTB was guided by the following principles:

- Producing a credible balanced budget:
- Maintaining fiscal stability and financial sustainability;
- Maintaining the commitment to deliver quality services;
- Collectively managing the costs down;
- Identifying alternative funding;
- Reviewing all Cacadu District Municipality's services and programmes for operational efficiencies to improve service levels and delivery;
- Ongoing costs should be funded with ongoing revenues by aligning recurring expenditures with recurring revenues, on a level that can be reasonably sustained and reduce reliance on one-time funding;
- Further managing down general expenditure and contracted services. The choice of a service provider should be based on which service provider can provide the service most effectively at the lowest cost; and
- Maintaining all assets at a level adequate to protect the capital investment and minimise future maintenance and replacement cost.

In addressing the budget pressures, the Cacadu District Municipality will continue to implement cost reduction, mainly by scrutinizing discretionary items, not limited to the following:

- Scaling down the cost of consulting services;
- Paying bills on time so that no late charges are incurred;
- Limiting printing, e.g budget book, IDP, financial statements and other publications;
- Managing overtime;
- Managing breakaways;
- Managing IT costs (no unnecessary purchases of new laptops, computers, printers, etc);
- Delaying conferences and seminars;
- Re-negotiating some of the contracts where necessary;
- Limiting purchasing of furniture; and
- Limiting office renovations.

The financial position of the Cacadu District Municipality is still strong. The Cacadu District Municipality achieved unqualified audit reports in 2006/07, 2007/2008, 2008/2009 and 2009/2010 reflecting the drive towards financial management excellence in the Cacadu District Municipality. In the 2009/2010 financial year the Cacadu District Municipality achieved a spending of R331.3 million of the total capital and operating budget. The overall forecasted financial performance results for the 2010/2011 year reflect an expected total operating expenditure (including project expenditure) amounting to R268.6 million and a calculated operating surplus of R5.2 million. This calculated surplus includes an amount of Accumulated surplus reflected as income.

The Cacadu District Municipality's IDP is the primary point of reference for the MTB. In turn, the IDP is influenced by the support needs in the District. The aim is to align the financial resources to the Cacadu District Municipality's strategy and priorities, as well as continuously looking for efficiencies in all activities and programmes.

The 2011/2012 MTB continues to address the following key IDP interventions:

- Promotion of Economic Development;
- Infrastructure Investments and Infrastructure Maintenance and Planning in the district;
- Capacity Building and Support to local municipalities; and
- Provision of Community Services including environmental health services and disaster management services.

Economists agree that the Eskom Tariff increase and the increase in the cost of fuel is a substantial blow and one that will have a negative impact on both inflation and economic growth. There is no doubt that the cost of goods and services will increase and it has therefore been decided to increase tariffs and charges as well as the property rates

In times like these where we are aware that the economic downturn has adversely impacted on households, especially the poorest of the poor households, we need to agree that creating jobs and increasing employment is South Africa's most critical objective.

The Cacadu District Municipality will therefore focus on maximizing its contribution to job creation by:

- Ensuring that service delivery and capital projects use labour intensive methods wherever appropriate;
- Ensuring that service providers use labour intensive approaches;
- Supporting labour intensive LED projects;
- Participating fully in the Extended Public Works Programme.
- Implementing intern programmes to provide young people with on-the-job training.

The challenge for all municipalities in South Africa is to support these government initiatives and to do more within the existing resource envelope.

CHAPTER 4

Annual Budget Tables

CHAPTER 4

ANNUAL BUDGET TABLES

The Cacadu District Municipality's projected overall spending envelope for the 2011/2012 MTB amounts to R198.3 million. Approximately R6.5 million will be invested in infrastructure, vehicles, furniture and equipment items.

Operating Budget

The Cacadu District Municipality presents an Operating Revenue Budget of R191.8 million for the 2011/2012 financial year. This estimate represents a decrease of 30.0% for revenue over the 2010/2011 financial year. The decrease is as a result of the Kou-Kamma Flood Relief allocations which will be spent by 30 June 2011, provincialisation of the Primary Health Care Services and reduced revenue as a result of the transfer of the DMA area to local municipalities.

The table below sets out the medium-term revenue and expenditure budget for the 2011/2012 – 2013/14 period.

Details	Forecast Budget 2010/2011 Rm	Budget 2011/2012 Rm	Estimate 2012/2013 Rm	Estimate 2013/2014 Rm
Revenue	273.8	191.8	123.0	128.7
Expenditure	268.6	191.8	123.0	128.7
Surplus (Deficit)	5.2	-	-	-

The operating expenditure includes a substantial amount in respect of projects and support programmes summarized below and more fully detailed in <u>Annexure "A"</u>.

The Cacadu District Municipality is projecting a balanced budget for 2011/12, 2012/2013 and 2013/2014. Should any surpluses be realized these will be applied towards the capital infrastructure investment. The municipality's projects and programmes are summarised below.

Projects and Programmes	R'm
Economic Development	31.6
Office of the Mayor	2.3
Infrastructure Services and Planning	60.3
Municipal Manager's office	15.9
Finance and Corporate Services	12.4
Health	1.0
Total	**123.5**

Financing of Projects & Programmes

Funding Sources	R'm
GRANTS: PROVINCIAL	25.0
GRANTS: NATIONAL	28.2
ACCUMULATED SURPLUS	42.3
OTHER INCOME	1.4
SUNDRY CREDITORS	2.4
REVENUE	24.2
TOTAL	**123.5**

Revenue

The decrease of 30%% in revenue is mainly as a result of the decrease in grant funding.

Tariffs

For the 2011/2012 year the tariffs will increase by 6%

Expenditure

The actual approved budget for 2010/11 financial year excluding project expenditure amounted to R131.2 million. The new forecast for the period is R113.5 million which represents a decrease of 13.5%. This is mainly due to vacant positions and lower spending on other general expenditure. The decrease on the forecast overall expenditure compared to the 2011/12 budget reflects a decrease of 28.6% due to a decrease in grants available for projects.

The 2011/2012 budget has been prepared on the basis of budget constraints. However, it is acknowledged that Cacadu District Municipality still needs to fund programmes and continue to invest in its infrastructure projects and support programmes to ensure that service delivery is maintained and remain responsive to the community's needs.

Cacadu District Municipality's budgeted balance sheet shows a continuation of a strong financial position. However, the greater utilization of Accumulated Surplus to finance operating expenditure will adversely affect the financial sustainability in the medium term.

Cash Position

The cash position is expected to decline in the current financial year primarily because of the decline in revenue and also because Cacadu District Municipality has less conditional grant income at its disposal. Cash and cash equivalents are expected to improve at the end of the 2010/2011 financial year. This may change in the outer years as a result of the decline in the Accumulated Surplus and interest earnings.

Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of Cacadu District Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).

2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminate basic service delivery backlogs.

3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:

   a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF

   b. Capital expenditure is balanced by capital funding sources, of which are;
      - Internally generated funds from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years.

DC10 Cacadu - Table A1 Budget Summary

Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Financial Performance									
Property rates	28	31	174	365	365	367	–	–	–
Service charges	192	213	240	220	220	217	–	–	–
Investment revenue	22,622	42,961	30,818	24,865	24,865	20,749	18,930	17,660	19,486
Transfers recognised - operational	187,272	201,114	281,266	211,077	248,247	214,596	125,385	88,760	92,341
Other own revenue	5,833	14,629	1,523	42,875	54,658	37,909	47,463	16,603	16,888
Total Revenue (excluding capital transfers and contributions)	215,948	258,948	314,021	279,402	328,354	273,838	191,778	123,022	128,715
Employee costs	25,616	29,753	30,428	38,317	38,317	31,192	37,792	40,072	42,083
Remuneration of councillors	3,806	4,472	4,539	5,065	5,065	4,684	6,040	6,402	6,723
Depreciation & asset impairment	2,521	1,996	2,102	1,487	1,487	1,100	1,031	1,087	1,143
Finance charges	113	152	110	–	–	–	–	–	–
Materials and bulk purchases	13	13	13	15	15	13	–	–	–
Transfers and grants	136,411	145,316	221,634	148,157	186,626	155,103	63,368	24,025	25,453
Other expenditure	31,014	51,645	66,875	86,362	96,845	76,538	83,548	51,436	53,314
Total Expenditure	199,493	233,346	325,702	279,402	328,354	268,628	191,778	123,022	128,715
Surplus/(Deficit)	16,455	25,601	(11,680)	–	–	5,209	–	–	–
Transfers recognised - capital	2,163	172	–	–	–	–	–	–	–
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	18,618	25,773	(11,680)	–	–	5,209	–	–	–
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	18,618	25,773	(11,680)	–	–	5,209	–	–	–
Capital expenditure & funds sources									
Capital expenditure	3,837	3,742	3,397	6,177	7,102	7,102	6,552	2,500	1,500
Transfers recognised - capital	2,163	172	457	–	135	135	–	–	–
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	1,674	3,570	2,940	6,177	6,967	6,967	6,552	2,500	1,500
Total sources of capital funds	3,837	3,742	3,397	6,177	7,102	7,102	6,552	2,500	1,500
Financial position									
Total current assets	406,711	431,173	358,277	271,740	281,312	317,878	270,699	247,814	242,630
Total non current assets	59,517	86,305	85,629	85,772	85,772	86,159	91,680	94,180	93,037
Total current liabilities	189,163	203,227	149,100	51,462	59,705	91,849	49,962	28,219	23,103
Total non current liabilities	47,110	49,872	51,180	49,830	51,158	51,158	51,158	51,158	51,158
Community wealth/Equity	213,414	253,016	249,767	256,221	256,221	261,030	261,259	262,617	261,407
Cash flows									
Net cash from (used) operating	133,087	30,534	(44,361)	(97,602)	(89,311)	(51,070)	(41,502)	(17,300)	(3,712)
Net cash from (used) investing	39	(3,112)	(3,367)	(1,629)	(1,629)	(1,629)	(6,552)	(2,500)	(1,500)
Net cash from (used) financing	(0)	(15)	14	–	–	–	–	–	–
Cash/cash equivalents at the year end	310,942	338,349	366,704	267,475	275,767	314,008	265,953	246,153	240,941
Cash backing/surplus reconciliation									
Cash and investments available	381,540	407,905	355,322	267,475	275,767	314,008	265,953	246,153	240,941
Application of cash and investments	334,375	371,537	279,659	79,226	90,354	160,602	82,151	47,915	37,080
Balance - surplus (shortfall)	47,165	36,368	75,663	188,249	185,413	153,405	183,803	198,238	203,861
Asset management									
Asset register summary (WDV)	3,583	13,640	13,014	13,015	13,015	13,015	13,015	13,015	13,015
Depreciation & asset impairment	2,521	1,996	2,102	1,487	1,487	1,100	1,031	1,087	1,143
Renewal of Existing Assets	–	–	–	–	–	–	–	–	–
Repairs and Maintenance	651	1,033	952	–	2,009	2,455	1,795	1,846	1,885
Free services									
Cost of Free Basic Services provided	46	61	67	72	72	72	–	–	–
Revenue cost of free services provided	46	61	2,610	2,612	2,612	2,612	–	–	–
Households below minimum service level									
Water:	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-

DC10 Cacadu - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
REVENUE ITEMS:									
Property rates									
Total Property Rates	28	31	174	365	365	367			
less Revenue Foregone									
Net Property Rates	28	31	174	365	365	367	–	–	–
Service charges - electricity revenue									
Total Service charges - electricity revenue									
less Revenue Foregone									
Net Service charges - electricity revenue	–	–	–	–	–	–	–	–	–
Service charges - water revenue									
Total Service charges - water revenue	170	191	208	180	180	185			
less Revenue Foregone									
Net Service charges - water revenue	170	191	208	180	180	185	–	–	–
Service charges - sanitation revenue									
Total Service charges - sanitation revenue									
less Revenue Foregone									
Net Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue									
Total refuse removal revenue	21	21	25	23	23	25	–	–	–
Total landfill revenue	–	–	–	–	–	–	–	–	–
less Revenue Foregone	–	–	–	–	–	–	–	–	–
Net Service charges - refuse revenue	21	21	25	23	23	25	–	–	–
Other Revenue by source									
Fuel levy	–	–	(26)	–	–	–	–	–	–
Other revenue	4,698	14,648	2,627	41,873	53,656	36,897	46,360	15,435	15,663
Total 'Other' Revenue	4,898	14,648	2,601	41,873	53,656	36,897	46,360	15,435	15,663
EXPENDITURE ITEMS:									
Employee related costs									
Salaries and Wages	15,826	19,424	19,835	29,883	29,883	23,156	27,134	28,762	30,200
Contributions to UIF, pensions, medical aid	2,060	1,579	1,983	5,388	5,388	5,521	6,913	7,310	7,660
Travel, motor car, accom, & other allowances	1,744	2,193	1,978	1,686	1,686	1,502	1,926	2,042	2,144
Housing benefits and allowances	64	80	79	116	116	62	404	429	450
Overtime				–	–	–	–	–	–
Performance bonus	354	35	–	–	–	–	222	107	248
Long service awards	525	319	304	493	493	200	692	872	781
Payments in lieu of leave	548	648	554	750	750	750	500	550	600
Post-retirement benefit obligations	4,495	5,473	5,695	–	–	–	–	–	–
sub-total	25,616	29,753	30,428	38,317	38,317	31,192	37,792	40,072	42,083
Less: Employees costs capitalised to PPE	–	–	–	–	–	–	–	–	–
Total Employee related costs	25,616	29,753	30,428	38,317	38,317	31,192	37,792	40,072	42,083
Contributions recognised - capital									
Contracters	–	–	–	–	–	–	–	–	–
Total Contributions recognised - capital	–	–	–	–	–	–	–	–	–
Depreciation & asset impairment									
Depreciation of Property, Plant & Equipment	2,521	1,996	1,926	1,487	1,487	1,100	1,031	1,087	1,143
Lease amortisation	–	–	–	–	–	–	–	–	–
Capital asset impairment	–		176	–	–	–	–	–	–
Total Depreciation & asset impairment	2,521	1,996	2,102	1,487	1,487	1,100	1,031	1,037	1,143
Bulk purchases									
Electricity Bulk Purchases	–	–	–	–	–	–	–	–	–
Water Bulk Purchases	13	13	13	15	15	13	–	–	–
Total bulk purchases	13	13	13	15	15	13	–	–	–
Contracted services									
Contracters	2,019	3,115	3,083	3,640	3,640	3,674	3,697	4,059	4,358
Other	496		90						
sub-total	2,515	3,115	3,173	3,640	3,640	3,674	3,697	4,059	4,358
Allocations to organs of state:									
Electricity	–	–	–	–	–	–	–	–	–
Water	–	–	–	–	–	–	–	–	–
Sanitation	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Total contracted services	2,515	3,115	3,173	3,640	3,640	3,674	3,697	4,059	4,358
Other Expenditure By Type									
Collection costs	157	119	25	12	12	10	–	–	–
Contributions to 'other' provisions	–	–	–	–	–	–	–	–	–
Consultant fees	–	–	–	–	–	–	–	–	–
Audit fees	–	–	–	–	–	–	–	–	–
General expenses	20,671	46,854	56,291	81,610	92,093	72,154	79,601	47,106	48,666
Other Expenditure By Type									
Repairs and maintenance			952						
Discounting of Post empl med			5,695						
Fair value adjustment			713						
Actuarial loss			1,564						
Total 'Other' Expenditure	20,828	46,973	65,240	81,622	92,105	72,164	79,601	47,106	48,666
Repairs and Maintenance by Expenditure Item									
Employee related costs									
Other materials									
Contracted Services									
Other Expenditure			952						
Total Repairs and Maintenance Expenditure	–	–	952	–	–	–	–	–	–

DC10 Cacadu - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description R thousand	Executive and Council	Finance and Corporate services	Planning and Infrastructure	Health	Community and Social Services	Housing	Public Safety	Sports and Recreation	Waste Management	Roads	Water	Electricity	Other	Total
Revenue By Source														
Property rates	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	–	1,073	–	–	–	–	–	–	–	–	–	–	–	1,073
Interest earned - external investments	–	18,930	–	–	–	–	–	–	–	–	–	–	–	18,930
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services	–	30	–	–	–	–	–	–	–	–	–	–	–	30
Other revenue	9,669	3,303	12,910	1,365	–	1,950	12,176	–	1,000	936	1,100	1,000	950	45,360
Transfers recognised - operational	10,952	71,646	10,325	–	10,132	–	1,000	–	–	6,223	15,108	–	–	125,385
Gains on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contri	20,621	94,982	23,235	1,365	10,132	1,950	13,176	–	1,000	7,159	16,208	1,000	950	191,778
Expenditure By Type														
Employee related costs	12,042	12,165	4,712	1,471	–	306	4,150	–	–	1,043	873	–	1,010	37,792
Remuneration of councillors	6,040	–	–	–	–	–	–	–	–	–	–	–	–	6,040
Debt impairment	–	250	–	–	–	–	–	–	–	–	–	–	–	250
Depreciation & asset impairment	495	338	61	23	–	3	31	–	–	5	12	–	13	1,031
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	470	3,077	100	–	–	–	–	–	–	–	–	–	50	3,697
Transfers and grants	9,827	4,677	10,325	7,086	10,132	–	–	–	–	6,213	15,108	–	–	63,368
Other expenditure	21,908	15,443	14,237	1,867	–	1,986	14,399	500	1,000	985	1,172	1,000	5,104	79,601
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure	50,782	36,020	29,434	10,448	10,132	2,295	18,579	500	1,000	8,245	17,165	1,000	6,177	191,778
Surplus/(Deficit)	(30,161)	58,962	(6,199)	(9,083)	–	(345)	(5,403)	(500)	–	(1,087)	(957)	–	(5,227)	–
Transfers recognised - capital	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contributions recognised - capital	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contributed assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(30,161)	58,962	(6,199)	(9,083)	–	(345)	(5,403)	(500)	–	(1,087)	(957)	–	(5,227)	–

Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 12 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile a complete set of government reports.

DC10 Cacadu - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue - Standard									
Governance and administration	78,856	120,706	100,210	114,145	123,471	115,076	115,603	105,557	110,785
Executive and council	3,528	14,132	1,337	8,276	17,602	17,105	20,621	12,503	13,069
Budget and treasury office	72,188	102,013	94,532	99,145	99,145	89,548	85,866	87,186	91,560
Corporate services	3,141	4,561	4,341	6,724	6,724	8,422	9,117	5,868	6,156
Community and public safety	36,679	44,297	46,508	63,429	50,463	44,320	26,623	8,154	8,568
Community and social services	2,048	3,403	16	201	6,539	3,201	10,132	6,794	7,168
Sport and recreation	1,224	101	1,057	899	899	899	–	–	–
Public safety	2,874	4,178	5,157	9,951	13,851	13,353	13,176	1,001	1,001
Housing	3,876	698	1,210	2,935	3,495	2,086	1,950	–	–
Health	26,657	35,916	39,068	49,443	25,679	24,782	1,365	359	399
Economic and environmental services	86,082	83,768	158,369	27,663	99,891	80,676	30,394	8,811	8,811
Planning and development	6,272	6,421	15,640	19,300	28,544	16,479	23,235	8,800	8,800
Road transport	79,004	77,347	142,729	8,363	71,347	64,197	7,159	11	11
Environmental protection	806	–	–	–	–	–	–	–	–
Trading services	9,833	8,725	9,815	74,205	53,108	31,894	18,208	–	–
Electricity	81	41	54	2,040	2,000	1,000	1,000	–	–
Water	5,950	8,379	9,665	72,070	49,825	30,604	16,208	–	–
Waste water management	3,713	223	–	–	–	–	–	–	–
Waste management	88	82	96	95	1,283	290	1,000	–	–
Other	3	1,452	1,353	–	1,422	1,872	950	500	550
Total Revenue - Standard	211,454	258,949	316,254	279,442	328,354	273,838	191,778	123,022	128,715
Expenditure - Standard									
Governance and administration	40,968	64,964	64,158	83,927	93,287	76,935	86,802	78,612	82,427
Executive and council	22,212	38,896	35,661	48,576	57,946	42,575	50,782	48,288	50,565
Budget and treasury office	4,497	8,155	7,635	11,939	12,509	11,164	12,459	9,059	9,464
Corporate services	14,259	17,913	20,861	23,411	22,831	23,197	23,561	21,265	22,398
Community and public safety	51,859	56,646	58,289	77,740	64,771	59,187	41,954	25,421	26,761
Community and social services	2,093	3,457	81	201	6,539	3,201	10,132	6,794	7,168
Sport and recreation	2,006	537	2,170	1,599	1,599	1,599	500	500	500
Public safety	5,154	12,495	10,165	14,417	18,314	18,558	18,579	7,708	7,983
Housing	12,954	410	1,694	3,483	4,043	2,630	2,295	365	383
Health	29,651	39,747	44,179	58,040	34,276	33,200	10,448	10,054	10,727
Economic and environmental services	91,305	93,938	170,302	34,852	107,083	92,533	37,680	16,132	16,512
Planning and development	10,925	13,724	23,207	24,416	33,664	26,909	29,434	14,970	15,293
Road transport	80,380	80,214	147,095	10,436	73,420	65,624	8,246	1,162	1,219
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	10,506	10,106	25,858	75,068	53,971	32,458	19,165	1,014	1,065
Electricity	145	135	4,854	2,074	2,034	1,020	1,000	–	–
Water	6,641	9,740	20,996	72,975	50,730	31,235	17,165	1,014	1,065
Waste water management	3,713	223	–	–	–	–	–	–	–
Waste management	6	8	8	20	1,207	202	1,000	–	–
Other	364	7,693	9,327	7,855	9,242	7,514	6,177	1,843	1,950
Total Expenditure - Standard	195,001	233,346	327,933	279,442	328,354	268,628	191,778	123,022	128,715
Surplus/(Deficit) for the year	16,452	25,603	(11,679)	–	–	5,209	–	–	–

DC10 Cacadu - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue - Standard									
Municipal governance and administration	78,856	120,706	100,210	114,145	123,471	115,076	115,603	105,557	110,785
Executive and council	3,528	14,132	1,337	8,276	17,602	17,105	20,621	12,503	13,069
Mayor and Council	1,120	10,395	(1,042)	1,643	1,673	1,654	2,931	2,033	2,144
Municipal Manager and Directors	2,408	3,737	2,379	6,633	15,930	15,451	17,690	10,470	10,925
Budget and treasury office	72,188	102,013	94,532	99,145	99,145	89,548	85,866	87,186	91,560
Corporate services	3,141	4,561	4,341	6,724	6,724	8,422	9,117	5,868	6,156
Human Resources	177	405	239	1,383	1,383	385	980	995	1,008
Information Technology	126	–	–	–	–	5	–	–	–
Property Services	446	866	284	970	970	978	1,073	1,138	1,195
Other Admin	2,392	3,290	3,818	4,371	4,371	7,054	7,063	3,735	3,953
Community and public safety	36,679	44,297	46,508	63,429	50,463	44,320	26,623	8,154	8,568
Community and social services	2,048	3,403	16	201	6,539	3,201	10,132	6,794	7,168
Libraries and Archives	2,047	3,265	–	–	6,338	3,000	10,132	6,794	7,168
Museums & Art Galleries etc	–	–	–	–	–	–	–	–	–
Community halls and Facilities	–	–	–	–	–	–	–	–	–
Cemeteries & Crematoriums	1	138	16	201	201	201	–	–	–
Child Care	–	–	–	–	–	–	–	–	–
Aged Care	–	–	–	–	–	–	–	–	–
Other Community	–	–	–	–	–	–	–	–	–
Other Social	–	–	–	–	–	–	–	–	–
Sport and recreation	1,224	101	1,057	899	899	899	–	–	–
Public safety	2,874	4,178	5,157	9,951	13,851	13,353	13,176	1,001	1,001
Police	–	–	–	–	–	–	–	–	–
Fire	1,683	1,253	2,541	8,951	9,821	8,821	12,176	1	1
Civil Defence	–	–	–	–	–	–	–	–	–
Street Lighting	–	–	–	–	–	–	–	–	–
Other	1,191	2,925	2,615	1,000	4,030	4,532	1,000	1,000	1,000
Housing	3,876	698	1,210	2,935	3,495	2,086	1,950	–	–
Health	26,657	35,916	39,068	49,443	25,679	24,782	1,365	359	399
Clinics	26,657	35,916	39,068	49,443	25,679	24,782	1,365	359	399
Ambulance	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Economic and environmental services	86,082	83,768	158,369	27,663	99,891	80,676	30,394	8,811	8,811
Planning and development	6,272	6,421	15,640	19,300	28,544	16,479	23,235	8,800	8,800
Economic Development/Planning	3,157	1,167	8,633	7,150	15,857	11,158	11,835	2,000	2,000
Town Planning/Building enforcement	3,115	5,254	7,007	12,150	12,687	5,321	11,400	6,800	6,800
Licensing & Regulation	–	–	–	–	–	–	–	–	–
Road transport	79,004	77,347	142,729	8,363	71,347	64,197	7,159	11	11
Roads	79,004	77,347	142,729	8,363	71,347	64,197	7,159	11	11
Public Buses	–	–	–	–	–	–	–	–	–
Parking Garages	–	–	–	–	–	–	–	–	–
Vehicle Licensing and Testing	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Environmental protection	806	–	–	–	–	–	–	–	–
Pollution Control	–	–	–	–	–	–	–	–	–
Biodiversity & Landscape	–	–	–	–	–	–	–	–	–
Other	806	–	–	–	–	–	–	–	–
Trading services	9,833	8,725	9,815	74,205	53,108	31,894	18,208	–	–
Electricity	81	41	54	2,040	2,000	1,000	1,000	–	–
Electricity Distribution	–	–	–	–	–	–	–	–	–
Electricity Generation	81	41	54	2,040	2,000	1,000	1,000	–	–
Water	5,950	8,379	9,665	72,070	49,825	30,604	16,208	–	–
Water Distribution	5,950	8,379	9,665	72,070	49,825	30,604	16,208	–	–
Water Storage	–	–	–	–	–	–	–	–	–
Waste water management	3,713	223	–	–	–	–	–	–	–
Sewerage	3,713	223	–	–	–	–	–	–	–
Storm Water Management	–	–	–	–	–	–	–	–	–
Public Toilets	–	–	–	–	–	–	–	–	–
Waste management	88	82	96	95	1,283	290	1,000	–	–
Solid Waste	88	82	96	95	1,283	290	1,000	–	–
Other	3	1,452	1,353	–	1,422	1,872	950	500	550
Air Transport	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Tourism	3	1,452	1,353	–	1,422	1,872	950	500	550
Forestry	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	211,454	258,949	316,254	279,442	328,354	273,838	191,778	123,022	128,715

DC10 Cacadu - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Expenditure - Standard									
Municipal governance and administration	40,968	64,964	64,158	83,927	93,287	76,935	86,802	78,612	82,427
Executive and council	22,212	38,896	35,661	48,576	57,946	42,575	50,782	48,288	50,565
Mayor and Council	7,597	22,409	16,975	22,883	22,948	12,198	13,770	13,450	14,034
Municipal Manager and Directors	14,615	16,487	18,686	25,693	34,998	30,377	37,011	34,838	36,531
Budget and treasury office	4,497	8,155	7,635	11,939	12,509	11,164	12,459	9,059	9,464
Corporate services	14,259	17,913	20,661	23,411	22,831	23,197	23,561	21,265	22,398
Human Resources	2,232	2,554	3,048	5,105	5,105	4,845	4,896	5,096	5,273
Information Technology	1,600	1,749	1,956	2,092	2,092	2,190	3,005	3,324	3,637
Property Services	833	60	69	1,596	1,016	1,465	1,140	1,226	1,289
Other Admin	9,594	13,550	15,787	14,619	14,619	14,697	14,520	11,619	12,199
Community and public safety	51,859	56,646	58,289	77,740	64,771	59,187	41,954	25,421	26,761
Community and social services	2,093	3,457	81	201	6,539	3,201	10,132	6,794	7,168
Libraries and Archives	2,047	3,259	0	0	6,338	3,000	10,132	6,794	7,168
Museums & Art Galleries etc	–	–	–	–	–	–	–	–	–
Community halls and Facilities	–	–	–	–	–	–	–	–	–
Cemeteries & Crematoriums	46	198	81	201	201	201	–	–	–
Child Care	–	–	–	–	–	–	–	–	–
Aged Care	–	–	–	–	–	–	–	–	–
Other Community	–	–	–	–	–	–	–	–	–
Other Social	–	–	–	–	–	–	–	–	–
Sport and recreation	2,006	537	2,170	1,599	1,599	1,599	500	500	500
Public safety	5,154	12,495	10,165	14,417	18,314	18,558	18,579	7,708	7,983
Police	–	–	–	–	–	–	–	–	–
Fire	1,320	5,602	4,692	9,577	10,447	9,685	13,213	2,101	2,156
Civil Defence	–	–	–	–	–	–	–	–	–
Street Lighting	–	–	–	–	–	–	–	–	–
Other	3,834	6,893	5,473	4,840	7,868	8,873	5,366	5,607	5,827
Housing	12,954	410	1,694	3,483	4,043	2,630	2,295	365	383
Health	29,651	39,747	44,179	58,040	34,276	33,200	10,448	10,054	10,727
Clinics	29,616	39,269	44,179	58,040	34,276	33,200	10,448	10,054	10,727
Ambulance	–	–	–	–	–	–	–	–	–
Other	35	478	–	–	–	–	–	–	–
Economic and environmental services	91,305	93,938	170,302	34,852	107,083	92,533	37,680	16,132	16,512
Planning and development	10,925	13,724	23,207	24,416	33,664	26,909	29,434	14,970	15,293
Economic Development/Planning	5,080	5,218	11,867	8,229	16,935	11,905	13,038	3,269	3,326
Town Planning/Building enforcement	5,844	8,506	11,340	16,187	16,728	15,005	16,396	11,701	11,967
Licensing & Regulation	–	–	–	–	–	–	–	–	–
Road transport	80,380	80,214	147,095	10,436	73,420	65,624	8,246	1,162	1,219
Roads	80,380	80,214	147,095	10,436	73,420	65,624	8,246	1,162	1,219
Public Buses	–	–	–	–	–	–	–	–	–
Parking Garages	–	–	–	–	–	–	–	–	–
Vehicle Licensing and Testing	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Environmental protection	–	–	–	–	–	–	–	–	–
Pollution Control	–	–	–	–	–	–	–	–	–
Biodiversity & Landscape	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Trading services	10,506	10,106	25,858	75,068	53,971	32,458	19,165	1,014	1,065
Electricity	145	135	4,854	2,074	2,034	1,020	1,000	–	–
Electricity Distribution	–	–	–	–	–	–	–	–	–
Electricity Generation	145	135	4,854	2,074	2,034	1,020	1,000	–	–
Water	6,641	9,740	20,996	72,975	50,730	31,235	17,165	1,014	1,065
Water Distribution	6,641	9,740	20,996	72,975	50,730	31,235	17,165	1,014	1,065
Water Storage	–	–	–	–	–	–	–	–	–
Waste water management	3,713	223	–	–	–	–	–	–	–
Sewerage	3,713	223	–	–	–	–	–	–	–
Storm Water Management	–	–	–	–	–	–	–	–	–
Public Toilets	–	–	–	–	–	–	–	–	–
Waste management	6	8	8	20	1,207	202	1,000	–	–
Solid Waste	6	8	8	20	1,207	202	1,000	–	–
Other	364	7,693	9,327	7,855	9,242	7,514	6,177	1,843	1,950
Air Transport	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Tourism	364	7,693	9,327	7,855	9,242	7,514	6,177	1,843	1,950
Forestry	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	195,001	233,346	327,933	279,442	328,354	268,628	191,778	123,022	128,715
Surplus/(Deficit) for the year	16,452	25,603	(11,679)	–	–	5,209	–	–	–

Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of Cacadu District Municipality.

DC10 Cacadu - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue by Vote									
Executive and Council	3,528	14,132	1,337	8,276	17,602	17,105	20,621	12,503	13,069
Finance and Corporate services	72,371	103,558	95,640	102,267	102,267	94,369	94,982	93,054	97,716
Planning and Infrastructure	6,272	6,421	15,640	19,300	28,544	16,479	23,235	8,800	8,800
Health	26,657	35,915	39,003	49,443	25,679	24,782	1,365	359	399
Community and Social Services	2,047	3,402	81	201	6,539	3,201	10,132	6,794	7,168
Housing	3,876	698	1,210	2,935	3,495	2,086	1,950	–	–
Public Safety	3,680	4,178	5,157	9,951	13,851	13,353	13,176	1,001	1,001
Sports and Recreation	1,224	101	1,057	899	899	899	–	–	–
Waste Management	3,801	305	96	95	1,283	290	1,000	–	–
Roads	79,004	77,347	142,729	8,363	71,347	64,197	7,159	11	11
Water	5,951	8,379	9,665	72,070	49,825	30,604	16,208	–	–
Electricity	81	41	54	2,000	2,000	1,000	1,000	–	–
Other	3	1,452	1,353	–	1,422	1,872	950	500	550
Total Revenue by Vote	208,496	255,931	313,021	275,800	324,753	270,236	191,778	123,022	128,715
Expenditure by Vote *to be appropriated*									
Executive and Council	22,222	38,904	35,063	48,586	57,946	42,575	50,781	48,288	50,565
Finance and Corporate services	15,613	23,043	25,048	31,739	31,739	30,759	36,021	30,324	31,862
Planning and Infrastructure	10,925	13,722	23,207	24,416	33,664	26,909	29,434	14,970	15,293
Health	29,752	39,748	44,179	58,040	34,276	33,200	10,448	10,054	10,727
Community and Social Services	2,092	3,457	81	201	6,539	3,201	10,132	6,794	7,168
Housing	12,954	411	1,694	3,483	4,043	2,630	2,295	365	383
Public Safety	5,154	12,495	10,165	14,417	18,314	18,558	18,579	7,708	7,983
Sports and Recreation	2,006	537	2,170	1,599	1,599	1,599	500	500	500
Waste Management	3,719	230	8	20	1,207	202	1,000	–	–
Roads	80,380	80,214	147,908	10,436	73,420	65,624	8,246	1,162	1,219
Water	6,642	9,740	20,996	72,975	50,730	31,235	17,165	1,014	1,065
Electricity	145	135	4,854	2,034	2,034	1,020	1,000	–	–
Other	364	7,693	9,327	7,855	9,242	7,514	6,177	1,843	1,950
Total Expenditure by Vote	191,969	230,328	324,700	275,800	324,753	265,027	191,778	123,022	128,715
Surplus/(Deficit) for the year	16,527	25,603	(11,679)	0	0	5,209	–	0	(0)

DC10 Cacadu - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue by Vote									
Executive and Council	3,528	14,132	1,337	8,276	17,602	17,105	20,621	12,503	13,069
Councils Expenses	1,092	11,318	1,498	1,643	1,673	1,654	2,931	2,033	2,144
Mayoral Committee	28	(924)	(2,540)	–	–	–	–	–	–
Office of the Speaker	–	–	–	–	–	–	–	–	–
Office of Municipal Manager	161	–	176	–	–	–	–	–	–
Capacity Building	–	1,313	932	1,470	4,770	4,770	790	–	–
HIV/AIDS	–	–	–	–	–	–	–	–	–
Secretariat	–	–	–	–	–	–	–	–	–
Auxiliary Services	–	589	7	–	–	–	–	–	–
Performance Management	–	365	432	663	1,432	952	480	–	–
Executive support	–	–	–	–	–	–	–	–	–
- Grants and donations	–	17	–	–	–	–	–	–	–
Special Projects; Youth, Gender, Disabled	2,220	42	42	–	230	230	–	–	–
Planning and Infrastructure Admin	–	–	–	–	–	–	–	–	–
Manangement Planning and Development	27	1,413	703	–	–	1	–	–	–
Management Economic Development	–	–	–	4,500	9,498	9,498	14,220	8,270	8,725
Management Finance and corporate	–	–	87	–	–	–	2,200	2,200	2,200
Finance and Corporate services	72,371	103,558	95,640	102,267	102,267	94,369	94,982	93,054	97,716
Manager: Finance	–	–	–	–	–	–	–	–	–
Creditors	7	–	4	–	–	–	–	–	–
Financial Accounting Division	1,202	677	1,240	6,050	6,050	561	1,521	1,766	1,773
Revenue Collection	70,860	101,143	93,288	93,095	93,095	88,965	84,345	85,421	89,787
Manager: Corporate Services	–	–	–	–	–	–	–	–	–
Payroll Administration	46	27	30	33	33	35	30	30	30
Occupational Health	–	–	–	–	–	–	–	–	–
People Management	131	378	209	1,350	1,350	350	950	965	978
Information Technology	126	–	–	–	–	5	–	–	–
Estates	441	864	284	968	968	976	1,073	1,138	1,195
Estates: Other	3	–	–	–	–	–	–	–	–
Estates: Rietbron	2	2	0	2	2	2	–	–	–
Legal Services	–	–	–	–	–	–	–	–	–
Pool Vehicle: Finance	16	–	–	–	–	–	–	–	–
Pool Vehicle: Infrastructure	–	–	–	–	–	–	–	–	–
Pool Vehicle: Economic Development	–	–	–	–	–	–	–	–	–
Asset Management	–	–	–	–	–	–	–	–	–
Public Relations	(6)	24	5	30	30	2,340	1,980	2,104	2,222
Procurement	10	15	16	10	10	23	23	23	23
Rietbron: Administration	59	58	32	27	27	32	–	–	–
DMA Administration	132	–	–	–	–	–	–	–	–
Internal Audit and Control	–	–	–	–	–	–	–	–	–
Levies	119	193	–	–	–	22	–	–	–
Job Evaluation	–	–	–	–	–	–	–	–	–
Security and Cleaning	–	–	–	–	–	–	–	–	–
Finance Management and Support	283	138	532	653	653	876	1,140	1,207	1,267
Pensioners Expenditure	(1,579)	39	–	50	50	16	–	–	–
Pensioners Expenditure - Road works	–	–	–	–	–	–	3,556	–	–
Pensioners Expenditure - Ambulance	519	–	–	–	–	–	–	–	–
Pensioners Expenditure - Health	–	–	–	–	–	166	364	401	441
Planning and Infrastructure	6,272	6,421	15,640	19,300	28,544	16,479	23,235	8,800	8,800
Planning Unit	3,115	5,055	5,443	6,250	6,229	2,493	0	0	0
GIS Specialist	0	(23)	543	250	250	–	–	–	–
Project Management	–	–	1,021	5,650	6,209	2,828	11,400	6,800	6,800
HOD - Planning Unit	–	222	–	–	–	–	–	–	–
Local Economic Development	3,157	1,167	8,633	7,150	15,857	11,158	11,835	2,000	2,000
Trade and Investment	–	–	–	–	–	–	–	–	–
Health	26,657	35,915	39,003	49,443	25,679	24,782	1,365	359	399
Clinics	1,541	34	–	–	4,710	3,665	1,045	–	–
Primary Health Care	20,845	31,355	38,751	49,253	20,779	20,779	–	–	–
Environmental Health - Management	–	4,526	–	–	–	–	–	–	–
Environmental Health	4,271	–	252	190	190	338	320	359	399
Community and Social Services	2,047	3,402	81	201	6,539	3,201	10,132	6,794	7,168
Cemetaries	–	137	81	200	200	200	–	–	–
Rietbron Cemetary	–	–	–	1	1	1	–	–	–
Rietbron Library	0	0	0	0	0	0	–	–	–
Libraries	2,047	3,265	–	–	6,338	3,000	10,132	6,794	7,168
Housing	3,876	698	1,210	2,935	3,495	2,086	1,950	–	–
Housing Management	3,862	685	1,203	2,919	3,479	2,079	1,950	–	–
Rietbron Housing	14	14	7	16	16	7	–	–	–

DC10 Cacadu - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Public Safety	3,680	4,178	5,157	9,951	13,851	13,353	13,176	1,001	1,001
Disaster Management	1,997	2,925	2,615	1,000	4,030	4,532	1,000	1,000	1,000
Fire Service	1,683	1,253	2,541	8,951	9,821	8,821	12,176	1	1
Sports and Recreation	1,224	101	1,057	899	899	899	–	–	–
2010 World Cup	–	–	–	–	–	–	–	–	–
Sport Grounds	1,224	101	1,057	899	899	899	–	–	–
Jazz Festival	–	–	–	–	–	–	–	–	–
Waste Management	3,801	305	96	95	1,283	290	1,000	–	–
Rietbron Sanitation and Refuse	88	82	96	95	95	103	–	–	–
Waste Management	3,546	–	–	–	1,188	188	1,000	–	–
Waste Water	167	223	–	–	–	–	–	–	–
Roads	79,004	77,347	142,729	8,363	71,347	64,197	7,159	11	11
Roads and Transport	79,004	77,347	142,729	8,363	71,347	64,197	7,159	11	11
Rietbron roads, streets	–	–	–	–	–	–	–	–	–
Water	5,951	8,379	9,665	72,070	49,825	30,604	16,208	–	–
Water Services Authority	5,818	8,230	9,518	71,943	49,698	30,470	16,208	–	–
Rietbron Water	133	149	146	127	127	134	–	–	–
Electricity	81	41	54	2,000	2,000	1,000	1,000	–	–
Electricity - Other	81	41	54	2,000	2,000	1,000	1,000	–	–
Rietbron Streetlights	–	–	–	–	–	–	–	–	–
Other	3	1,452	1,353	–	1,422	1,872	950	500	550
Tourism, promotion and development	3	1,452	1,353	–	1,422	1,872	950	500	550
Total Revenue by Vote	208,496	255,931	313,021	275,800	324,753	270,236	191,778	123,022	128,715

DC10 Cacadu - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Expenditure by Vote									
Executive and Council	22,222	38,904	35,063	48,586	57,946	42,575	50,781	48,288	50,565
Councils Expenses	3,750	19,087	11,592	16,562	16,627	6,571	6,343	5,603	5,832
Mayoral Committee	3,394	2,309	4,013	4,503	4,503	3,952	5,363	5,679	5,960
Office of the Speaker	452	1,012	1,267	1,658	1,658	1,523	1,871	1,964	2,030
Office of Municipal Manager	1,638	1,890	2,133	2,390	2,355	2,253	2,511	2,659	2,789
Capacity Building	11	2,085	2,260	2,140	5,440	5,519	1,605	863	906
HIV/AIDS	21	807	1,238	1,171	1,171	932	1,227	1,392	1,468
Secretariat	812	1,169	1,300	1,525	1,525	1,404	1,730	1,830	1,917
Auxiliary Services	1,357	1,885	1,243	1,656	1,656	1,241	1,564	1,691	1,799
Performance Management	1	925	1,092	1,512	2,281	1,827	1,534	689	720
Executive support	556	337	372	401	401	409	658	696	731
Grants and donations	178	97	104	160	160	160	180	191	200
Special Projects; Youth, Gender, Disabled	5,567	568	503	3,491	3,721	2,119	3,235	3,435	3,617
Planning and Infrastructure Admin	–	572	577	685	685	670	734	776	814
Manangement Planning and Development	1,761	3,262	3,453	1,981	1,980	1,856	1,906	2,018	2,117
Management Economic Development	698	1,315	2,664	7,362	12,395	11,081	16,658	15,058	15,849
Management Finance and corporate	2,024	1,584	1,253	1,390	1,390	1,059	3,660	3,744	3,818
Finance and Corporate services	15,613	23,043	25,048	31,739	31,739	30,759	36,021	30,324	31,862
Manager: Finance	–	316	472	550	550	687	671	709	744
Creditors	403	461	518	600	600	599	658	694	729
Financial Accounting Division	2,660	2,512	3,283	8,123	8,703	7,713	9,313	5,732	5,969
Revenue Collection	1,691	4,026	2,950	2,014	2,014	1,411	1,012	1,071	1,129
Manager: Corporate Services	8	450	490	574	574	671	713	754	788
Payroll Administration	546	590	673	1,274	1,274	746	848	898	942
Occupational Health	2	1	2	4	4	4	4	4	4
People Management	1,677	1,512	1,882	3,255	3,255	3,426	3,332	3,443	3,541
Information Technology	1,600	1,749	1,956	2,092	2,092	2,190	3,005	3,324	3,637
Estates	730	(46)	(0)	1,291	711	1,209	950	1,031	1,090
Estates: Other	102	102	63	185	185	140	189	195	199
Estates: Rietbron	–	4	7	120	120	117	–	–	–
Legal Services	259	459	616	867	867	898	933	992	1,047
Pool Vehicle: Finance	(17)	(13)	545	–	–	–	–	–	–
Pool Vehicle: Infrastructure	162	162	119	–	–	–	–	–	–
Pool Vehicle: Economic Development	235	209	28	–	–	52	58	64	68
Asset Management	235	268	250	307	307	318	609	645	677
Public Relations	2,377	1,533	1,803	3,002	3,002	2,960	2,485	2,637	2,780
Procurement	245	217	291	347	347	303	651	687	720
Rietbron: Administration	457	131	252	185	185	257	–	–	–
DMA Administration	504	818	868	1,020	1,020	575	–	–	–
Internal Audit and Control	446	554	589	559	559	686	688	728	764
Levies	(713)	278	(216)	12	12	10	–	–	–
Job Evaluation	–	–	–	–	–	–	–	–	–
Security and Cleaning	923	972	1,083	1,141	1,141	1,141	1,243	1,317	1,382
Finance Management and Support	279	117	536	653	653	876	1,162	1,230	1,291
Pensioners Expenditure	285	5,662	5,986	3,565	3,565	3,606	3,576	3,769	3,921
Pensioners Expenditure - Road works	–	–	–	–	–	–	3,557	–	–
Pensioners Expenditure - Ambulance	519	–	–	–	–	–	–	–	–
Pensioners Expenditure - Health	–	–	–	–	–	166	364	401	441
Planning and Infrastructure	10,925	13,722	23,207	24,416	33,664	26,909	29,434	14,970	15,293
Planning Unit	4,491	6,441	7,702	7,650	7,634	9,571	2,458	2,214	2,349
GIS Specialist	177	72	851	694	693	671	446	471	494
Project Management	1,177	1,134	2,093	6,925	7,484	3,844	12,784	8,265	8,337
HOD - Planning Unit	–	856	693	917	917	919	708	750	787
Local Economic Development	5,080	5,209	11,867	7,854	16,561	11,905	12,551	2,753	2,784
Trade and Investment	–	9	0	375	375	0	487	516	542
Health	29,752	39,748	44,179	58,040	34,276	33,200	10,448	10,054	10,727
Clinics	2,370	177	–	–	4,710	3,665	1,045	–	–
Primary Health Care	20,981	31,833	35,924	49,253	20,779	20,779	–	–	–
Environmental Health - Management	–	316	734	517	510	506	550	582	612
Environmental Health	6,401	7,421	7,521	8,270	8,276	8,250	8,853	9,472	10,115
Community and Social Services	2,092	3,457	81	201	6,539	3,201	10,132	6,794	7,168
Cemetaries	45	198	81	200	200	200	–	–	–
Rietbron Cemetary	–	–	–	1	1	1	–	–	–
Rietbron Library	0	0	0	0	0	0	–	–	–
Libraries	2,047	3,259	–	–	6,338	3,000	10,132	6,794	7,168
Housing	12,954	411	1,694	3,483	4,043	2,630	2,295	365	383
Housing Management	12,949	406	1,689	3,478	4,038	2,624	2,295	365	383
Rietbron Housing	5	5	5	6	6	6	–	–	–

DC10 Cacadu - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Public Safety	5,154	12,495	10,165	14,417	18,314	18,558	18,579	7,708	7,983
Disaster Management	3,834	6,893	5,473	4,840	7,868	8,873	5,366	5,607	5,827
Fire Service	1,320	5,602	4,692	9,577	10,447	9,685	13,213	2,101	2,156
Sports and Recreation	2,006	537	2,170	1,599	1,599	1,599	500	500	500
2010 World Cup	750	436	26	–	–	–	–	–	–
Sport Grounds	1,256	101	2,143	1,599	1,599	1,599	500	500	500
Jazz Festival	–	–	–	–	–	–	–	–	–
Waste Management	3,719	230	8	20	1,207	202	1,000	–	–
Rietbron Sanitation and Refuse	6	8	8	20	20	15	–	–	–
Waste Management	–	–	–	–	1,188	188	1,000	–	–
Waste Water	3,713	223	–	–	–	–	–	–	–
Roads	80,380	80,214	147,908	10,436	73,420	65,624	8,246	1,162	1,219
Roads and Transport	79,686	79,672	147,402	9,169	72,153	64,740	8,246	1,162	1,219
Rietbron roads, streets	694	542	507	1,267	1,267	883	–	–	–
Water	6,642	9,740	20,996	72,975	50,730	31,235	17,165	1,014	1,065
Water Services Authority	6,603	9,654	20,947	72,857	50,613	31,122	17,165	1,014	1,065
Rietbron Water	39	86	49	117	117	113	–	–	–
Electricity	145	135	4,854	2,034	2,034	1,020	1,000	–	–
Electricity - Other	81	41	4,813	2,000	2,000	1,000	1,000	–	–
Rietbron Streetlights	64	94	42	34	34	20	–	–	–
Other	364	7,693	9,327	7,855	9,242	7,514	6,177	1,843	1,950
Tourism, promotion and development	364	7,693	9,327	7,855	9,242	7,514	6,177	1,843	1,950
Total Expenditure by Vote	191,969	230,328	324,700	275,800	324,753	265,027	191,778	123,022	128,715
Surplus/(Deficit) for the year	16,527	25,603	(11,679)	0	0	5,209	–	0	(0)

Table A4 - Budgeted Financial Performance (revenue and expenditure)

1. Total revenue is R191.8 million in 2011/12 and drops to R123 million in 2012/13 and then it escalates to R128.7 million by 2013/14. This represents a decrease of 30 per cent in year 2012/13 due to the fact that the Equitable Share has been decreased as a result of the transfer of the DMA to local municipalities.

2. Transfers recognised – operating; includes the local government equitable share and other operating grants from national and provincial government.

DC10 Cacadu - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue By Source									
Property rates	28	31	174	365	365	367	–	–	–
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	–	–	–	–	–	–	–	–	–
Service charges - water revenue	170	191	208	180	180	185	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	21	21	25	23	23	25	–	–	–
Service charges - other	1	–	7	17	17	7	–	–	–
Rental of facilities and equipment	869	878	991	969	969	977	1,073	1,138	1,195
Interest earned - external investments	22,622	42,961	30,818	24,865	24,865	20,749	18,930	17,660	19,486
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–
Fines	–	–	–	–	–	–	–	–	–
Licences and permits	–	–	–	–	–	–	–	–	–
Agency services	27	27	30	33	33	35	30	30	30
Transfers recognised - operational	187,272	201,114	281,266	211,077	248,247	214,596	125,385	88,760	92,341
Other revenue	4,898	14,648	2,601	41,873	53,656	36,897	46,360	15,435	15,663
Gains on disposal of PPE	39	(924)	(2,099)	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	215,948	258,948	314,021	279,402	328,354	273,838	191,778	123,022	128,715
Expenditure By Type									
Employee related costs	25,616	29,753	30,428	38,317	38,317	31,192	37,792	40,072	42,083
Remuneration of councillors	3,806	4,472	4,539	5,065	5,065	4,684	6,040	6,402	6,723
Debt impairment	7,671	1,556	(1,539)	1,100	1,100	700	250	270	290
Depreciation & asset impairment	2,521	1,996	2,102	1,487	1,487	1,100	1,031	1,087	1,143
Finance charges	113	152	110	–	–	–	–	–	–
Bulk purchases	13	13	13	15	15	13	–	–	–
Other materials	–	–	–	–	–	–	–	–	–
Contracted services	2,515	3,115	3,173	3,640	3,640	3,674	3,697	4,059	4,358
Transfers and grants	136,411	145,316	221,634	148,157	186,626	155,103	63,368	24,025	25,453
Other expenditure	20,828	46,973	65,240	81,622	92,105	72,164	79,601	47,106	48,666
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–
Total Expenditure	199,493	233,346	325,702	279,402	328,354	268,628	191,778	123,022	128,715
Surplus/(Deficit)	16,455	25,601	(11,680)	–	–	5,209	–	–	–
Transfers recognised - capital	2,163	172	–	–	–	–	–	–	–
Contributions recognised - capital	–	–	–	–	–	–	–	–	–
Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	18,618	25,773	(11,680)	–	–	5,209	–	–	–
Taxation	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after taxation	18,618	25,773	(11,680)	–	–	5,209	–	–	–
Attributable to minorities	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	18,618	25,773	(11,680)	–	–	5,209	–	–	–
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	18,618	25,773	(11,680)	–	–	5,209	–	–	–

Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. R2 million of the total R6.5 million has been allocated to structural improvement of the head office building. Another R4 million is budgeted over the following two years to complete the project.

DC10 Cacadu - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Capital expenditure - Vote									
Multi-year expenditure *to be appropriated*									
Executive and Council	–	–	–	–	–	–	–	–	–
Finance and Corporate services	–	–	–	–	–	–	2,000	2,500	1,500
Planning and Infrastructure	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	–	–
Community and Social Services	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–
Public Safety	–	–	–	–	–	–	–	–	–
Sports and Recreation	–	–	–	–	–	–	–	–	–
Waste Management	–	–	–	–	–	–	–	–	–
Roads	–	–	–	–	–	–	–	–	–
Water	–	–	–	–	–	–	–	–	–
Electricity	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Example 14 - Vote14	–	–	–	–	–	–	–	–	–
Example 15 - Vote15	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	–	–	–	–	–	–	2,000	2,500	1,500
Single-year expenditure *to be appropriated*									
Executive and Council	526	925	237	1,676	1,717	1,717	1,168	–	–
Finance and Corporate services	900	805	1,388	1,507	1,896	1,896	2,154	–	–
Planning and Infrastructure	643	149	611	1,474	1,609	1,609	–	–	–
Health	428	–	534	920	920	920	–	–	–
Community and Social Services	–	–	–	–	–	–	–	–	–
Housing	7	1	9	–	–	–	–	–	–
Public Safety	1,332	1,862	618	600	960	960	1,200	–	–
Sports and Recreation	–	–	–	–	–	–	–	–	–
Waste Management	–	–	–	–	–	–	–	–	–
Roads	–	–	–	–	–	–	–	–	–
Water	1	–	–	–	–	–	–	–	–
Electricity	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	30	–	–
Example 14 - Vote14	–	–	–	–	–	–	–	–	–
Example 15 - Vote15	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	3,837	3,742	3,397	6,177	7,102	7,102	4,552	–	–
Total Capital Expenditure - Vote	3,837	3,742	3,397	6,177	7,102	7,102	6,552	2,500	1,500
Capital Expenditure - Standard									
Governance and administration	1,426	1,730	1,625	3,182	3,613	3,613	5,322	2,500	1,500
Executive and council	526	925	237	1,676	1,717	1,717	1,168	–	–
Budget and treasury office	900	805	1,388	1,506	1,896	1,896	4,154	2,500	1,500
Corporate services	–	–	–	–	–	–	–	–	–
Community and public safety	1,767	1,863	1,161	1,520	1,880	1,880	1,200	–	–
Community and social services	–	–	–	–	–	–	–	–	–
Sport and recreation	–	–	–	–	–	–	–	–	–
Public safety	1,332	1,862	618	600	960	960	1,200	–	–
Housing	7	1	9	–	–	–	–	–	–
Health	428	–	534	920	920	920	–	–	–
Economic and environmental services	643	149	611	1,474	1,609	1,609	–	–	–
Planning and development	643	149	611	1,474	1,609	1,609	–	–	–
Road transport	–	–	–	–	–	–	–	–	–
Environmental protection	–	–	–	–	–	–	–	–	–
Trading services	1	–	–	–	–	–	–	–	–
Electricity	–	–	–	–	–	–	–	–	–
Water	1	–	–	–	–	–	–	–	–
Waste water management	–	–	–	–	–	–	–	–	–
Waste management	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	30	–	–
Total Capital Expenditure - Standard	3,837	3,742	3,397	6,177	7,102	7,102	6,552	2,500	1,500
Funded by:									
National Government	2,163	172	457	–	135	135	–	–	–
Provincial Government									
District Municipality									
Other transfers and grants									
Transfers recognised - capital	2,163	172	457	–	135	135	–	–	–
Public contributions & donations									
Borrowing									
Internally generated funds	1,674	3,570	2,940	6,177	6,967	6,967	6,552	2,500	1,500
Total Capital Funding	3,837	3,742	3,397	6,177	7,102	7,102	6,552	2,500	1,500

DC10 Cacadu - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Capital expenditure - Municipal Vote									
Multi-year expenditure appropriation									
Executive and Council	-	-	-	-	-	-	-	-	-
Councils Expenses	-	-	-	-	-	-	-	-	-
Mayoral Committee	-	-	-	-	-	-	-	-	-
Office of the Speaker	-	-	-	-	-	-	-	-	-
Office of Municipal Manager	-	-	-	-	-	-	-	-	-
Capacity Building	-	-	-	-	-	-	-	-	-
HIV/AIDS	-	-	-	-	-	-	-	-	-
Secretariat	-	-	-	-	-	-	-	-	-
Auxillary Services	-	-	-	-	-	-	-	-	-
Performance Management	-	-	-	-	-	-	-	-	-
Executive support	-	-	-	-	-	-	-	-	-
Grants and donations	-	-	-	-	-	-	-	-	-
Special Projects; Youth, Gender, Disabled	-	-	-	-	-	-	-	-	-
Planning and Infrastructure Admin	-	-	-	-	-	-	-	-	-
Manangement Planning and Development	-	-	-	-	-	-	-	-	-
Management Economic Development	-	-	-	-	-	-	-	-	-
Management Finance and corporate	-	-	-	-	-	-	-	-	-
Finance and Corporate services	-	-	-	-	-	-	2,000	2,500	1,500
Manager: Finance	-	-	-	-	-	-	-	-	-
Creditors	-	-	-	-	-	-	-	-	-
Financial Accounting Division	-	-	-	-	-	-	-	-	-
Revenue Collection	-	-	-	-	-	-	-	-	-
Manager: Corporate Services	-	-	-	-	-	-	-	-	-
Payroll Administration	-	-	-	-	-	-	-	-	-
Occupational Health	-	-	-	-	-	-	-	-	-
People Management	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
Estates	-	-	-	-	-	-	2,000	2,500	1,500
Estates: Other	-	-	-	-	-	-	-	-	-
Estates: Rietbron	-	-	-	-	-	-	-	-	-
Legal Services	-	-	-	-	-	-	-	-	-
Pool Vehicle: Finance	-	-	-	-	-	-	-	-	-
Pool Vehicle: Infrastructure	-	-	-	-	-	-	-	-	-
Pool Vehicle: Economic Development	-	-	-	-	-	-	-	-	-
Asset Management	-	-	-	-	-	-	-	-	-
Public Relations	-	-	-	-	-	-	-	-	-
Procurement	-	-	-	-	-	-	-	-	-
Rietbron: Administration	-	-	-	-	-	-	-	-	-
DMA Administration	-	-	-	-	-	-	-	-	-
Internal Audit and Control	-	-	-	-	-	-	-	-	-
Levies	-	-	-	-	-	-	-	-	-
Job Evaluation	-	-	-	-	-	-	-	-	-
Security and Cleaning	-	-	-	-	-	-	-	-	-
Finance Management and Support	-	-	-	-	-	-	-	-	-
Pensioners Expenditure	-	-	-	-	-	-	-	-	-
Pensioners Expenditure - Road works	-	-	-	-	-	-	-	-	-
Pensioners Expenditure - Ambulance	-	-	-	-	-	-	-	-	-
Pensioners Expenditure - Health	-	-	-	-	-	-	-	-	-
Planning and Infrastructure	-	-	-	-	-	-	-	-	-
Planning Unit	-	-	-	-	-	-	-	-	-
GIS Specialist	-	-	-	-	-	-	-	-	-
Project Management	-	-	-	-	-	-	-	-	-
HOD - Planning Unit	-	-	-	-	-	-	-	-	-
Local Economic Development	-	-	-	-	-	-	-	-	-
Trade and Investment	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Clinics	-	-	-	-	-	-	-	-	-
Primary Health Care	-	-	-	-	-	-	-	-	-
Environmental Health - Management	-	-	-	-	-	-	-	-	-
Environmental Health	-	-	-	-	-	-	-	-	-
Community and Social Services	-	-	-	-	-	-	-	-	-
Cemetaries	-	-	-	-	-	-	-	-	-
Rietbron Cemetary	-	-	-	-	-	-	-	-	-
Rietbron Library	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Housing Management	-	-	-	-	-	-	-	-	-
Rietbron Housing	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Disaster Management	-	-	-	-	-	-	-	-	-
Fire Service	-	-	-	-	-	-	-	-	-
Sports and Recreation	-	-	-	-	-	-	-	-	-
2010 World Cup	-	-	-	-	-	-	-	-	-
Sport Grounds	-	-	-	-	-	-	-	-	-
Jazz Festival	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Rietbron Sanitation and Refuse	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-
Waste Water	-	-	-	-	-	-	-	-	-
Roads	-	-	-	-	-	-	-	-	-
Roads and Transport	-	-	-	-	-	-	-	-	-
Rietbron roads, streets	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-
Water Services Authority	-	-	-	-	-	-	-	-	-
Rietbron Water	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-
Electricity - Other	-	-	-	-	-	-	-	-	-
Rietbron Streetlights	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Tourism, promotion and development	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	-	-	-	-	-	-	2,000	2,500	1,500

DC10 Cacadu - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Capital expenditure - Municipal Vote									
Single-year expenditure appropriation									
Executive and Council	526	925	237	1,676	1,717	1,717	1,168	–	–
Councils Expenses	526	925	237	–	–	–	–	–	–
Mayoral Committee	–	–	–	–	–	–	–	–	–
Office of the Speaker	–	–	–	455	455	455	–	–	–
Office of Municipal Manager	–	–	–	–	–	–	–	–	–
Capacity Building	–	–	–	–	–	–	–	–	–
HIV/AIDS	–	–	–	–	–	–	–	–	–
Secretariat	–	–	–	86	86	86	45	–	–
Auxiliary Services	–	–	–	1,055	1,076	1,076	1,066	–	–
Performance Management	–	–	–	15	15	15	–	–	–
Executive support	–	–	–	65	86	86	–	–	–
Grants and donations	–	–	–	–	–	–	–	–	–
Special Projects; Youth, Gender, Disabled	–	–	–	–	–	–	–	–	–
Planning and Infrastructure Admin	–	–	–	–	–	–	–	–	–
Manangement Planning and Development	–	–	–	–	–	–	10	–	–
Management Economic Development	–	–	–	–	–	–	47	–	–
Management Finance and corporate	–	–	–	–	–	–	–	–	–
Finance and Corporate services	900	805	1,388	1,507	1,896	1,896	2,154	–	–
Manager: Finance	900	805	1,388	–	–	–	26	–	–
Creditors	–	–	–	–	–	–	5	–	–
Financial Accounting Division	–	–	–	12	64	64	–	–	–
Revenue Collection	–	–	–	–	–	–	41	–	–
Manager: Corporate Services	–	–	–	122	286	286	8	–	–
Payroll Administration	–	–	–	20	20	20	–	–	–
Occupational Health	–	–	–	–	–	–	–	–	–
People Management	–	–	–	–	–	–	–	–	–
Information Technology	–	–	–	143	143	143	914	–	–
Estates	–	–	–	950	950	950	–	–	–
Estates: Other	–	–	–	–	–	–	697	–	–
Estates: Rietbron	–	–	–	–	–	–	–	–	–
Legal Services	–	–	–	25	25	25	–	–	–
Pool Vehicle: Finance	–	–	–	–	–	–	400	–	–
Pool Vehicle: Infrastructure	–	–	–	–	–	–	–	–	–
Pool Vehicle: Economic Development	–	–	–	200	200	200	–	–	–
Asset Management	–	–	–	13	13	13	–	–	–
Public Relations	–	–	–	22	195	195	20	–	–
Procurement	–	–	–	–	–	–	1	–	–
Rietbron: Administration	–	–	–	–	–	–	–	–	–
DMA Administration	–	–	–	–	–	–	–	–	–
Internal Audit and Control	–	–	–	–	–	–	–	–	–
Levies	–	–	–	–	–	–	–	–	–
Job Evaluation	–	–	–	–	–	–	–	–	–
Security and Clearing	–	–	–	–	–	–	–	–	–
Finance Management and Support	–	–	–	–	–	–	42	–	–
Pensioners Expenditure	–	–	–	–	–	–	–	–	–
Pensioners Expenditure - Road works	–	–	–	–	–	–	–	–	–
Pensioners Expenditure - Ambulance	–	–	–	–	–	–	–	–	–
Pensioners Expenditure - Health	–	–	–	–	–	–	–	–	–
Planning and Infrastructure	643	149	611	1,474	1,609	1,609	–	–	–
Planning Unit	643	149	611	1,470	1,605	1,605	–	–	–
GIS Specialist	–	–	–	–	–	–	–	–	–
Project Management	–	–	–	–	–	–	–	–	–
HOD - Planning Unit	–	–	–	–	–	–	–	–	–
Local Economic Development	–	–	–	4	4	4	–	–	–
Trade and Investment	–	–	–	–	–	–	–	–	–
Health	428	–	534	920	920	920	–	–	–
Clinics	428	–	534	–	–	–	–	–	–
Primary Health Care	–	–	–	–	–	–	–	–	–
Environmental Health - Management	–	–	–	–	–	–	–	–	–
Environmental Health	–	–	–	920	920	920	–	–	–
Community and Social Services	–	–	–	–	–	–	–	–	–
Cemetaries	–	–	–	–	–	–	–	–	–
Rietbron Cemetary	–	–	–	–	–	–	–	–	–
Rietbron Library	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Housing	7	1	9	–	–	–	–	–	–
Housing Management	7	1	9	–	–	–	–	–	–
Rietbron Housing	–	–	–	–	–	–	–	–	–
Public Safety	1,332	1,862	618	600	960	960	1,200	–	–
Disaster Management	1,332	1,862	618	–	360	360	–	–	–
Fire Service	–	–	–	600	600	600	1,200	–	–
Sports and Recreation	–	–	–	–	–	–	–	–	–
2010 World Cup	–	–	–	–	–	–	–	–	–
Sport Grounds	–	–	–	–	–	–	–	–	–
Jazz Festival	–	–	–	–	–	–	–	–	–
Waste Management	–	–	–	–	–	–	–	–	–
Rietbron Sanitation and Refuse	–	–	–	–	–	–	–	–	–
Waste Management	–	–	–	–	–	–	–	–	–
Waste Water	–	–	–	–	–	–	–	–	–
Roads	–	–	–	–	–	–	–	–	–
Roads and Transport	–	–	–	–	–	–	–	–	–
Rietbron roads, streets	–	–	–	–	–	–	–	–	–
Water	1	–	–	–	–	–	–	–	–
Water Services Authority	1	–	–	–	–	–	–	–	–
Rietbron Water	–	–	–	–	–	–	–	–	–
Electricity	–	–	–	–	–	–	–	–	–
Electricity - Other	–	–		–	–	–	–	–	–
Rietbron Streetlights	–	–	.	–	–	–	–	–	–
Other	–	–	–	–	–	–	30	–	–
Tourism, promotion and development	–	–	–	–	–	–	30	–	–
Capital single-year expenditure sub-total	3,837	3,742	3,397	6,177	7,102	7,102	4,552	–	–
Total Capital Expenditure	3,837	3,742	3,397	6,177	7,102	7,102	6,552	2,500	1,500

Explanatory notes to Table A6 - Budgeted Financial Position

1 Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).

2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

3. Table A6 is supported by an extensive table of notes (SA3) which provides a detailed analysis of the major components of a number of items, including:

- Call investments deposits;
- Consumer debtors;
- Property, plant and equipment;
- Trade and other payables;
- Provisions non current;
- Changes in net assets; and
- Reserves

DC10 Cacadu - Table A6 Budgeted Financial Position

Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
ASSETS									
Current assets									
Cash	3,127	3,378	11,322	–	–	–	–	–	–
Call investment deposits	385,000	413,000	344,000	267,475	275,767	314,008	265,953	246,153	240,941
Consumer debtors	–	–	–	–	–	–	–	–	–
Other debtors	18,568	14,777	2,934	4,244	5,524	3,849	4,746	1,660	1,689
Current portion of long-term receivables	16	18	21	21	21	21	–	–	–
Inventory	–	–	–	–	–	–	–	–	–
Total current assets	**406,711**	**431,173**	**358,277**	**271,740**	**281,312**	**317,878**	**270,699**	**247,814**	**242,630**
Non current assets									
Long-term receivables	103	55	21	–	–	–	–	–	–
Investments	–	–	–	–	–	–	–	–	–
Investment property	3,583	13,640	12,928	12,928	12,928	12,928	12,928	12,928	12,928
Investment in Associate	–	–	–	–	–	–	–	–	–
Property, plant and equipment	55,831	72,610	72,594	72,757	72,757	73,144	78,665	81,165	80,022
Agricultural	–	–	–	–	–	–	–	–	–
Biological	–	–	–	–	–	–	–	–	–
Intangible	–	–	87	87	87	87	87	87	87
Other non-current assets	–	–	–	–	–	–	–	–	–
Total non current assets	**59,517**	**86,305**	**85,629**	**85,772**	**85,772**	**86,159**	**91,680**	**94,180**	**93,037**
TOTAL ASSETS	**466,228**	**517,478**	**443,906**	**357,512**	**367,084**	**404,037**	**362,380**	**341,994**	**335,668**
LIABILITIES									
Current liabilities									
Bank overdraft	6,588	8,473	–	–	–	–	–	–	–
Borrowing	123	52	87	–	–	–	–	–	–
Consumer deposits	–	–	–	–	–	–	–	–	–
Trade and other payables	182,453	194,550	148,605	51,462	59,705	91,849	49,559	27,921	22,654
Provisions	–	151	408	–	–	–	403	299	449
Total current liabilities	**189,163**	**203,227**	**149,100**	**51,462**	**59,705**	**91,849**	**49,962**	**28,219**	**23,103**
Non current liabilities									
Borrowing	(0)	42	22	–	–	–	–	–	–
Provisions	47,110	49,830	51,158	49,830	51,158	51,158	51,158	51,158	51,158
Total non current liabilities	**47,110**	**49,872**	**51,180**	**49,830**	**51,158**	**51,158**	**51,158**	**51,158**	**51,158**
TOTAL LIABILITIES	**236,273**	**253,099**	**200,280**	**101,292**	**110,863**	**143,007**	**101,120**	**79,377**	**74,261**
NET ASSETS	**229,955**	**264,379**	**243,626**	**256,221**	**256,221**	**261,030**	**261,259**	**262,617**	**261,407**
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	169,490	193,316	188,737	195,190	195,191	200,000	200,229	201,586	200,376
Reserves	43,924	59,700	61,030	61,030	61,030	61,030	61,030	61,030	61,030
Minorities' interests	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	**213,414**	**253,016**	**249,767**	**256,221**	**256,221**	**261,030**	**261,259**	**262,617**	**261,407**

DC10 Cacadu - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description R thousand	2007/8 Audited Outcome	2008/9 Audited Outcome	2009/10 Audited Outcome	Current Year 2010/11 Original Budget	Current Year 2010/11 Adjusted Budget	Current Year 2010/11 Full Year Forecast	2011/12 Medium Term Revenue & Expenditure Framework Budget Year 2011/12	2011/12 Medium Term Revenue & Expenditure Framework Budget Year +1 2012/13	2011/12 Medium Term Revenue & Expenditure Framework Budget Year +2 2013/14
ASSETS									
Call investment deposits									
Call deposits < 90 days	10,000	7,000	4,000	267,475	275,767	314,008	265,953	246,153	240,941
Other current investments > 90 days	375,000	406,000	340,000	–	–	–	–	–	–
Total Call investment deposits	385,000	413,000	344,000	267,475	275,767	314,008	265,953	246,153	240,941
Consumer debtors									
Consumer debtors									
Less: Provision for debt impairment									
Total Consumer debtors	–	–	–	–	–	–	–	–	–
Debt impairment provision									
Balance at the beginning of the year	3,694	11,365	12,921	11,382	11,382	11,382	12,082	12,582	13,032
Contributions to the provision	7,671	1,556	(1,539)	1,100	1,100	700	500	450	350
Bad debts written off									
Balance at end of year	11,365	12,921	11,382	12,482	12,482	12,082	12,582	13,032	13,382
Property, plant and equipment (PPE)									
PPE at cost/valuation (excl. finance leases)	65,858	80,955	82,392	84,042	84,042	84,042	90,594	93,094	93,094
Leases recognised as PPE	–	–	–	–	–	–	–	–	–
Less: Accumulated depreciation	10,028	8,345	9,798	11,285	11,285	10,898	11,929	11,929	13,072
Total Property, plant and equipment (PPE)	55,831	72,610	72,594	72,757	72,757	73,144	78,665	81,165	80,022
LIABILITIES									
Current liabilities - Borrowing									
Short term loans (other than bank overdraft)	–	–	–	–	–	–	–	–	–
Current portion of long-term liabilities	123	52	87	–	–	–	–	–	–
Total Current liabilities - Borrowing	123	52	87	–	–	–	–	–	–
Trade and other payables									
Trade and other creditors	25,816	20,541	17,441	19,453	23,532	19,246	12,222	6,266	6,540
Unspent conditional transfers	170,490	191,764	133,988	32,009	36,173	72,603	37,337	21,655	16,115
VAT	(13,852)	(17,754)	(2,824)	–	–	–	–	–	–
Total Trade and other payables	182,453	194,550	148,605	51,462	59,705	91,849	49,559	27,921	22,654
Non current liabilities - Borrowing									
Borrowing	–	–	–	–	–	–	–	–	–
Finance leases (including PPP asset element)	(0)	42	22	–	–	–	–	–	–
Total Non current liabilities - Borrowing	(0)	42	22	–	–	–	–	–	–
Provisions - non-current									
Retirement benefits	47,110	49,830	51,158	49,830	51,158	51,158	51,158	51,158	51,158
List other major provision items									
Refuse landfill site rehabilitation	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Total Provisions - non-current	47,110	49,830	51,158	49,830	51,158	51,158	51,158	51,158	51,158
CHANGES IN NET ASSETS									
Accumulated Surplus/(Deficit)									
Accumulated Surplus/(Deficit) - opening balance	150,872	167,542	191,912	188,737	188,737	188,737	200,000	200,229	201,586
GRAP adjustments			8,505	6,453	6,454	6,054	229	1,357	(1,210)
Restated balance	150,872	167,542	200,417	195,190	195,191	194,791	200,229	201,586	200,376
Surplus/(Deficit)	18,618	25,773	(11,680)	–	–	5,209	–	–	–
Appropriations to Reserves	–	–	–	–	–	–	–	–	–
Transfers from Reserves	–	–	–	–	–	–	–	–	–
Depreciation offsets									
Other adjustments				–					
Accumulated Surplus/(Deficit)	169,490	193,316	188,737	195,190	195,191	200,000	200,229	201,586	200,376
Reserves									
Housing Development Fund	–	–	–	–	–	–	–	–	–
Capital replacement	–	–	–	–	–	–	–	–	–
Capitalisation	–	–	–	–	–	–	–	–	–
Government grant	–	–	–	–	–	–	–	–	–
Donations and public contributions	–	–	–	–	–	–	–	–	–
Self-insurance	–	–	–	–	–	–	–	–	–
Other reserves *(list)*	–	–	–	–	–	–	–	–	–
Revaluation	43,924	59,700	61,030	61,030	61,030	61,030	61,030	61,030	61,030
Total Reserves	43,924	59,700	61,030	61,030	61,030	61,030	61,030	61,030	61,030
TOTAL COMMUNITY WEALTH/EQUITY	213,414	253,016	249,767	256,221	256,221	261,030	261,259	262,617	261,407

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services									

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.

2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

DC10 Cacadu - Table A7 Budgeted Cash Flows

Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
CASH FLOW FROM OPERATING ACTIVITIES									
Receipts									
Ratepayers and other	6,014	20,396	9,976	43,459	55,243	38,493	47,463	16,603	16,888
Government - operating	187,272	196,183	281,988	211,077	248,247	214,596	125,385	88,760	92,341
Government - capital	–	–	–	–	–	–	–	–	–
Interest	22,622	42,961	30,818	24,865	24,865	20,749	18,930	17,660	19,486
Dividends	–	–	–	–	–	–	–	–	–
Payments									
Suppliers and employees	47,678	(98,604)	(150,854)	(228,847)	(231,039)	(169,805)	(169,913)	(116,297)	(106,974)
Finance charges	(113)	(152)	(110)	–	–	–	–	–	–
Transfers and Grants	(130,387)	(130,251)	(216,180)	(148,157)	(186,626)	(155,103)	(63,368)	(24,025)	(25,453)
NET CASH FROM/(USED) OPERATING ACTIVITIES	**133,087**	**30,534**	**(44,361)**	**(97,602)**	**(89,311)**	**(51,070)**	**(41,502)**	**(17,300)**	**(3,712)**
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE	39	583	(3)	–	–	–	–	–	–
Decrease (Increase) in non-current debtors	–	48	34	21	21	21	–	–	–
Decrease (increase) other non-current receivables	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–
Payments									
Capital assets	–	(3,743)	(3,398)	(1,650)	(1,650)	(1,650)	(6,552)	(2,500)	(1,500)
NET CASH FROM/(USED) INVESTING ACTIVITIES	**39**	**(3,112)**	**(3,367)**	**(1,629)**	**(1,629)**	**(1,629)**	**(6,552)**	**(2,500)**	**(1,500)**
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Short term loans	–	13	(3)	–	–	–	–	–	–
Borrowing long term/refinancing	–	42	37	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–
Payments									
Repayment of borrowing	(0)	(70)	(20)	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES	**(0)**	**(15)**	**14**	**–**	**–**	**–**	**–**	**–**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD	**133,126**	**27,407**	**(47,715)**	**(99,231)**	**(90,940)**	**(52,699)**	**(48,054)**	**(19,800)**	**(5,212)**
Cash/cash equivalents at the year begin:	177,816	310,942	414,419	366,707	366,707	366,707	314,008	265,953	246,153
Cash/cash equivalents at the year end:	310,942	338,349	366,704	267,475	275,767	314,008	265,953	246,153	240,941

Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.

2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.

DC10 Cacadu - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Cash and investments available									
Cash/cash equivalents at the year end	310,942	338,349	366,704	267,475	275,767	314,008	265,953	246,153	240,941
Other current investments > 90 days	70,598	69,557	(11,382)	–	–	–	–	–	–
Non current assets - Investments	–	–	–	–	–	–	–	–	–
Cash and investments available:	**381,540**	**407,905**	**355,322**	**267,475**	**275,767**	**314,008**	**265,953**	**246,153**	**240,941**
Application of cash and investments									
Unspent conditional transfers	170,490	191,764	133,988	32,009	36,173	72,603	37,337	21,655	16,115
Unspent borrowing									
Statutory requirements									
Other working capital requirements	(6,605)	(11,991)	11,683	15,209	18,008	15,397	7,476	4,606	4,851
Other provisions	5,000	7,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Long term investments committed	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	65,500	74,500	81,500	80,500	80,500	80,500	80,500	80,500	80,500
Total Application of cash and investments:	**234,385**	**261,273**	**235,171**	**135,718**	**142,681**	**176,500**	**133,313**	**114,761**	**109,465**
Surplus(shortfall)	**147,155**	**146,632**	**120,151**	**131,758**	**133,086**	**137,508**	**132,640**	**131,393**	**131,476**
Reserves to be backed by cash/investments									
Housing Development Fund	–	–	–	–	–	–	–	–	–
Relocation costs (Restructuring Grant)	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Allowance for impairment	10,500	10,500	12,500	11,500	11,500	11,500	11,500	11,500	11,500
Financing of Long term post Retirment medical aid benefi	40,000	49,000	54,000	54,000	54,000	54,000	54,000	54,000	54,000
	65,500	74,500	81,500	80,500	80,500	80,500	80,500	80,500	80,500

Explanatory notes to Table A10 - Basic Service Delivery Measurement

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

2. Cacadu District Municipality served the DMA area, which will fall under the local municipalities from 01 July 2011.

DC10 Cacadu - Table A10 Basic service delivery measurement

Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
<u>Household service targets (000)</u>									
<u>*Water:*</u>									
Piped water inside dwelling									
Piped water inside yard (but not in dwelling)									
Using public tap (at least min.service level)									
Other water supply (at least min.service level)									
Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)									
Other water supply (< min.service level)									
No water supply									
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	–	–	–	–	–	–	–	–	–
<u>*Sanitation/sewerage:*</u>									
Flush toilet (connected to sewerage)									
Flush toilet (with septic tank)									
Chemical toilet									
Pit toilet (ventilated)									
Other toilet provisions (> min.service level)									
Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
Bucket toilet									
Other toilet provisions (< min.service level)									
No toilet provisions									
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	–	–	–	–	–	–	–	–	–
<u>*Energy:*</u>									
Electricity (at least min.service level)									
Electricity - prepaid (min.service level)									
Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
Electricity (< min.service level)									
Electricity - prepaid (< min. service level)									
Other energy sources									
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	–	–	–	–	–	–	–	–	–
<u>*Refuse:*</u>									
Removed at least once a week									
Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
Removed less frequently than once a week									
Using communal refuse dump									
Using own refuse dump									
Other rubbish disposal									
No rubbish disposal									
Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
Total number of households	–	–	–	–	–	–	–	–	–
<u>Households receiving Free Basic Service</u>									
Water (6 kilolitres per household per month)									
Sanitation (free minimum level service)									
Electricity/other energy (50kwh per household per month)									
Refuse (removed at least once a week)									
<u>Cost of Free Basic Services provided (R'000)</u>									
Water (6 kilolitres per household per month)	15	14	16	17	17	17			
Sanitation (free sanitation service)									
Electricity/other energy (50kwh per household per mo	31	47	51	55	55	55			
Refuse (removed once a week)									
Total cost of FBS provided (minimum social package	46	61	67	72	72	72	–	–	–
<u>Highest level of free service provided</u>									
Property rates (R value threshold)			15	15	15	15			
Water (kilolitres per household per month)	6	6	6	6	6	6			
Sanitation (kilolitres per household per month)									
Sanitation (Rand per household per month)									
Electricity (kwh per household per month)	50	50	50	50	50	50			
Refuse (average litres per week)									
<u>Revenue cost of free services provided (R'000)</u>									
Property rates (R15 000 threshold rebate)			4	4	4	4			
Property rates (other exemptions, reductions and rebates)			2,539	2,536	2,536	2,536			
Water	15	14	16	17	17	17			
Sanitation									
Electricity/other energy	31	47	51	55	55	55			
Refuse									
Municipal Housing - rental rebates									
Housing - top structure subsidies									
Other									
Total revenue cost of free services provided (total social package)	46	61	2,610	2,612	2,612	2,612	–	–	–

PART 2

SUPPORTING DOCUMENTATION

CHAPTER 5

Overview Of The Annual Budget Process

CHAPTER 5

Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the MMC for Finance.

The primary aims of the Budget Steering Committee are to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the CDM'S IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2010) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council an adjusted IDP and budget time schedule on 23 March 2011. Based on election timeframes. Key dates applicable to the process were:

09/03/2011	Budget Steering Committee meeting
16/03/2011	Special Mayco to approve draft budget
23/03/2011	Special Council to approve draft budget
23/03/2011	Public participation process
06/04/2011	Public participation ends
06/04/2011	Budget Steering Committee meeting
13/04/2011	Special Mayco to approve final budget
20/04/2011	Special council to approve final budget
21/04/2011	Submit to Treasury,

There were no deviations from the key dates set out in the adjusted Budget Time Schedule tabled in Council.

IDP and Service Delivery and Budget Implementation Plan

The IDP is CMD's principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. The Process Plan applicable to the fourth revision cycle included the following key IDP processes and deliverables:

- Registration of local municipality and community needs;
- Compilation of departmental business plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Public participation process;
- Compilation of the SDBIP, and
- The review of the performance management and monitoring processes.

The IDP has been taken into a business and financial planning process leading up to the 2011/12 MTREF, based on the approved 2010/11 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2011/12 MTREF, each department function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2010/11 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detailed operating budget appropriations and three-year capital programme.

Financial Modelling and Key Planning Drivers

As part of the compilation of the 2011/12 MTREF, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2011/12 MTREF:

- Dependence on grant funding
- Dependence on interest income
- Consequences of the utilisation of the accumulated surplus
- Policy priorities and strategic objectives
- Economic climate and trends (i.e inflation, Eskom increases, household debt, migration patterns)
- Performance trends
- The approved 2010/11 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- investment possibilities

- Improved and sustainable service delivery.

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 51 and 54 has been taken into consideration in the planning and prioritisation process.

Community Consultation

The draft 2011/12 MTREF as tabled before Council on 23 March 2011 for community consultation was published on the municipality's website, and hard copies were made available in the district, municipal notice boards and various libraries .The opportunity to give electronic feedback was also communicated on the CDM website.

All documents in the appropriate format (electronic and printed) were provided to National Treasury, and other national and provincial departments in accordance with section 23 of the MFMA, to provide an opportunity for them to make inputs.
Submissions received during the community consultation process and additional information regarding revenue and expenditure and individual capital projects were addressed, and where relevant considered as part of the finalisation of the 2011/12 MTREF. Feedback and responses to the submissions received are available on request.

CHAPTER 6

Overview Of Alignment Of The Annual Budget With The IDP

CHAPTER 6

Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the CDM, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that CDM strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the CDM response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (GGDS);
- National and Provincial spatial development perspectives;

- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPIs);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2014 Vision;
- National Spatial Development Perspective (NSDP) and
- The National Priority Outcomes.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. The following table highlights the IDP's five strategic objectives for the 2011/12 MTREF and further planning refinements that have directly informed the compilation of the budget:

IDP Strategic Objectives

2010/11 Financial Year	2011/12 MTREF
1. The provision of quality basic services and infrastructure	1. Provision of quality basic services and infrastructure
2. Acceleration of higher and shared economic growth and development	2. Economic growth and development that leads to sustainable job creation
3. Fighting of poverty, building clean, healthy, safe and sustainable communities	3.1 Fight poverty and build clean, healthy, safe and sustainable communities
	3.2 Integrated Social Services for empowered and sustainable communities
4. Fostering participatory democracy and adherence to Batho Pele principles through a caring, accessible and accountable service	4. Foster participatory democracy and Batho Pele principles through a caring, accessible and accountable service
5. Good governance, Financial viability and institutional governance	5.1 Promote sound governance
	5.2 Ensure financial sustainability
	5.3 Optimal institutional transformation to ensure capacity to achieve set objectives

In order to ensure integrated and focused service delivery between all spheres of government it was important for the CDM to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

Local priorities were identified as part of the IDP review process which is directly aligned to that of the national and provincial priorities. The key performance areas can be summarised as follows against the five strategic objectives:

1. Infrastructure Investment ;
2. Capacity building and support;
3. Economic Development and
4. Community services.

The 2011/12 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

DC10 Cacadu - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
CAPACITY BUILDING AND SUPPORT TO LMS										
	AUXILIARY SERVICES			7,378	-	-	-	-	-	-
	CAPACITY BUILDING			932,437	1,470,000	4,770,000	4,770,000	790,000	-	-
	COUNCIL'S EXPENSES			1,498,128	1,642,500	1,672,500	1,654,300	2,931,000	2,033,000	2,144,000
	CREDITORS			4,264	-	-	-	-	-	-
	DMA ADMINISTRATION			5,453,370	-	-	-	-	-	-
	ESTATES			996,606	968,000	968,000	975,700	1,073,300	1,137,700	1,194,600
	FINANCE MANAGEMENT AND SUPPORT			531,758	653,046	653,046	876,185	1,140,255	1,207,490	1,267,075
	FINANCIAL ACCOUNTING DIVISION			1,239,817	6,049,554	6,049,554	561,165	1,520,745	1,765,510	1,773,225
	INFORMATION TECHNOLOGY			-	-	-	5,271	-	-	-
	LEVIES			-	-	-	22,000	-	-	-
	MANAGEMENT			175,992	-	-	-	-	-	-
	MANAGEMENT			33,059,291	-	-	-	-	-	-
	MANAGEMENT			86,885	-	-	-	2,200,000	2,200,000	2,200,000
	MAYORAL COMMITTEE			(2,084,425)	-	-	-	-	-	-
	PAYROLL ADMINISTRATION			29,698	33,000	33,000	35,000	30,000	30,000	30,000
	PENSIONERS EXP - ROADWORKS			3,232,913	3,601,630	3,601,630	3,601,551	3,555,810	-	-
	PENSIONERS EXP-AMBULANCE			-	-	-	165,600	364,320	400,800	440,900
	PENSIONERS EXPENDITURE			-	50,000	50,000	16,250	-	-	-
	PEOPLE MANAGEMENT			209,118	1,350,000	1,350,000	350,000	950,000	965,000	978,200
	PERFORMANCE MANAGEMENT			431,733	663,121	1,432,053	952,053	460,000	-	-
	PROCUREMENT			16,140	10,000	10,000	23,000	23,000	23,000	23,000
	PUBLIC RELATIONS			4,685	30,000	30,000	2,340,000	1,980,000	2,104,000	2,222,200
	REITBRON ESTATES			207	2,000	2,000	2,000	-	-	-
	REVENUE COLLECTION			93,288,057	93,095,293	93,095,293	88,964,858	84,344,765	85,420,622	89,787,089
	RIETBRON ADMINISTRATION			32,048	26,500	26,500	31,800	-	-	-
	STRATEGIC PLANNING			13,946,183	-	-	-	-	-	-
COMMUNITY SERVICES				-	-	-	-	-	-	-
	CLINICS			-	-	4,709,839	3,664,839	1,045,000	-	-
	DISASTER MANAGEMENT			2,615,311	1,000,000	4,030,000	4,531,640	1,000,000	1,000,000	1,000,000
	ENVIRONMENTAL HEALTH			251,804	190,000	190,000	337,770	320,000	359,000	399,400
	ENVIRONMENTAL HEALTH - MANAGEM			9,972,978	-	-	-	-	-	-
	FIRE SERVICE - HEAD OFFICE			2,541,448	8,951,000	9,821,000	8,821,000	12,176,000	1,000	1,000
	MANAGEMENT			5,706,467	-	-	-	-	-	-
	OTHER			(1,309,523)	-	-	-	-	-	-
	OTHER			15,463	200,000	200,000	200,000	-	-	-
	OTHER			-	-	6,338,000	3,000,000	10,132,000	6,794,000	7,168,000
	OTHER			65,181	-	-	-	-	-	-
	RIETBRON CEMETERY			70	600	600	600	-	-	-
	SPECIAL PROJECTS UNIT-YOUTH,GR			41,739	-	229,801	229,801	-	-	-
	SPORT GROUNDS			1,057,418	899,087	899,087	899,087	-	-	-
	SPORTS GROUNDS			1,112,306	-	-	-	-	-	-
ECONOMIC DEVELOPMENT				-	-	-	-	-	-	-
	LOCAL ECONOMIC DEVELOPMENT			8,632,760	7,150,000	15,856,621	11,158,002	11,834,633	2,000,000	2,000,000
	MANAGEMENT			-	4,500,000	9,498,000	9,498,000	14,220,000	8,270,000	8,725,000
	TOURISM PROMOTION & DEVELOPMEN			1,352,510	-	1,421,513	1,871,513	950,000	500,000	550,000
	TOURISM PROMOTION & DEVELOPMEN			7,985,387	-	-	-	-	-	-
INFRASTRUCTURE INVESTMENTS				-	-	-	-	-	-	-
	GIS SPECIALIST			542,995	250,000	250,000	-	-	-	-
	HOUSING CO-ORDINATOR			1,202,867	2,919,276	3,479,276	2,079,276	1,950,000	-	-
	MANAGEMENT			702,985	-	-	1,287	-	-	-
	OTHER			5,619,025	-	-	-	-	-	-
	OTHER			54,221	2,000,000	2,000,000	1,000,000	1,000,000	-	-
	PLANNING UNIT			5,443,061	6,250,000	6,228,611	2,492,716	200	200	200
	PROJECT MANAGEMENT			1,021,038	5,650,000	6,208,726	2,827,827	11,400,000	6,800,000	6,600,000
	RIETBRON - ROADS, STREETS AND			5,204,071	-	-	-	-	-	-
	RIETBRON - STREET LIGHTING			4,799,856	-	-	-	-	-	-
	RIETBRON ELECTRICITY			-	40,000	40,000	43,000	-	-	-
	RIETBRON HOUSING			7,352	16,000	16,000	6,667	-	-	-
	RIETBRON HOUSING			1,686,719	-	-	-	-	-	-
	RIETBRON SANITATION AND REFUSE			96,060	95,000	95,000	102,500	-	-	-
	RIETBRON SANITATION AND REFUSE			-	-	1,187,940	187,940	1,000,000	-	-
	RIETBRON WATER			146,188	127,000	127,000	134,000	-	-	-
	ROADS AND TRANSPORT			142,729,228	8,362,720	71,346,610	64,197,404	7,159,206	11,000	11,000
	WATER SERVICES AUTHORITY - PRO			9,518,326	71,943,192	49,698,234	30,470,005	16,207,700	-	-
Total Revenue (excluding capital transfers and contributions)		-	-	371,908	230,189	307,615	253,102	191,778	123,022	128,715

DC10 Cacadu - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
CAPACITY BUILDING AND SUPPORT TO LM'S				-	-	-	-	-	-	-
	ASSET MANAGEMENT			250,455	306,924	306,924	318,286	608,651	644,697	676,551
	AUXILIARY SERVICES			1,242,973	1,655,870	1,655,870	1,241,284	1,564,177	1,690,556	1,738,546
	AUXILIARY SERVICES			101,066	-	-	-	-	-	-
	CAPACITY BUILDING			2,260,019	2,140,063	5,440,063	5,515,672	1,605,358	852,674	906,740
	COUNCIL'S EXPENSES			13,157,904	16,562,113	16,627,113	6,562,428	6,337,051	5,565,878	5,823,757
	CREDITORS			517,770	599,540	599,540	558,535	658,100	693,858	729,151
	DMA ADMINISTRATION			867,611	1,020,030	1,017,530	575,395	-	-	-
	DMA ADMINISTRATION			76,003,786	-	-	-	-	-	-
	ESTATES			712,010	1,291,400	711,400	1,208,591	950,472	1,031,368	1,090,317
	ESTATES - OTHER			62,773	184,800	184,800	139,536	189,334	194,596	168,946
	EXECUTIVE SUPPORT			372,500	401,050	401,050	408,523	658,124	696,440	730,842
	FINANCE MANAGEMENT AND SUPPORT			536,484	653,046	653,046	876,185	1,161,655	1,230,190	1,290,875
	FINANCIAL ACCOUNTING DIVISION			3,283,339	8,122,666	8,702,666	7,712,739	9,312,923	5,732,413	5,968,634
	INFORMATION TECHNOLOGY			1,956,396	2,091,609	2,061,609	2,153,688	3,005,159	3,323,573	3,636,962
	INTERNAL AUDIT AND CONTROL			569,077	558,900	558,900	665,575	687,700	728,150	763,900
	LEGAL SERVICES			616,069	867,088	867,088	837,929	932,711	931,626	1,046,527
	LEVIES			(218,050)	12,000	12,000	10,000	-	-	-
	MANAGEMENT			2,132,892	2,383,656	2,354,656	2,252,625	2,510,958	2,659,207	2,783,433
	MANAGEMENT			5,379,550	-	-	-	-	-	-
	MANAGEMENT			1,255,963	1,389,783	1,389,783	1,058,819	3,660,173	3,743,782	3,817,696
	MANAGER:CORPORATE SERVICES			490,415	573,583	573,588	671,330	713,465	753,683	783,458
	MANAGER:FINANCE			472,413	549,883	549,883	667,335	670,782	709,341	743,558
	MAYORAL COMMITTEE			4,012,689	4,502,582	4,502,582	3,952,375	5,363,478	5,678,827	5,959,614
	OCCUPATIONAL HEALTH AND SAFETY			2,461	3,500	3,500	3,500	3,500	3,500	3,500
	OFFICE OF THE SPEAKER			1,266,522	1,658,432	1,658,432	1,523,235	1,871,048	1,964,431	2,029,593
	PAYROLL ADMINISTRATION			673,220	1,274,414	1,274,414	745,055	-	-	-
	PENSIONERS EXP - ROADWORKS			3,240,151	3,601,630	3,601,630	3,601,551	3,555,810	-	-
	PENSIONERS EXP-AMBULANCE			-	-	-	165,600	364,320	400,800	440,900
	PENSIONERS EXPENDITURE			5,555,050	3,564,600	3,564,600	3,605,689	3,578,000	3,763,000	3,921,000
	PEOPLE MANAGEMENT			1,881,819	3,255,030	3,255,030	3,426,100	3,332,459	3,442,959	3,540,747
	PERFORMANCE MANAGEMENT			1,091,725	1,511,609	2,280,541	1,827,157	1,533,523	658,645	719,753
	PLANNING AND INFRA ADMIN SUPPO			576,617	684,790	684,790	669,716	734,437	776,238	813,614
	POOL VEHICLES			53,068	-	-	-	-	-	-
	POOL VEHICLES - ECONOMIC DEVEL			28,066	-	-	52,272	58,031	63,569	68,004
	POOL VEHICLES DEVELOPMENT FACI			215,066	-	-	-	-	-	-
	POOL VEHICLES INFRASTRUCTURE			118,833	-	-	-	-	-	-
	PROCUREMENT			291,245	347,434	347,434	302,550	650,615	687,152	720,484
	PUBLIC RELATIONS			1,802,959	3,002,377	3,002,377	2,960,490	2,484,500	2,637,089	2,760,308
	PUBLIC RELATIONS			3,770	-	-	-	-	-	-
	REITBRON ESTATES			7,029	119,800	119,800	117,000	-	-	-
	REVENUE COLLECTION			1,410,493	2,014,429	2,014,429	1,413,536	1,012,251	1,071,420	1,129,215
	REVENUE COLLECTION			-	-	-	-	848,353	897,882	942,326
	RIETBRON ADMINISTRATION			252,267	184,600	187,100	256,781	-	-	-
	SECRETARIAT			1,300,137	1,524,975	1,524,975	1,403,953	1,729,780	1,829,656	1,917,118
	SECURITY AND CLEANING			1,082,628	1,141,207	1,141,207	1,141,236	1,243,436	1,316,905	1,381,856
	STRATEGIC PLANNING			939,364	-	-	-	-	-	-
COMMUNITY SERVICES				-	-	-	-	-	-	-
	CLINICS			-	-	4,709,839	3,664,839	1,045,000	-	-
	CLINICS			477,933	-	-	-	-	-	-
	DISASTER MANAGEMENT			5,473,435	4,839,619	7,867,519	8,872,933	5,365,737	5,606,931	5,827,200
	ENVIRON HEALTH MANAGEMENT			733,544	516,768	512,927	505,745	550,212	582,377	611,623
	ENVIRONMENTAL HEALTH			7,694,937	8,270,037	8,273,859	8,250,266	8,652,704	9,472,020	10,115,456
	ENVIRONMENTAL HEALTH - MANAGEM			1,311	-	-	-	-	-	-
	FIRE SERVICE - HEAD OFFICE			4,631,837	9,576,937	10,445,937	9,684,749	13,213,497	2,100,822	2,155,926
	GRANTS AND DONATIONS			104,173	160,000	160,000	160,000	180,000	190,800	200,300
	HIV/AIDS			7,534	-	-	-	-	-	-
	HIV/AIDS			1,237,947	1,170,579	1,170,579	931,723	1,227,406	1,392,323	1,463,465
	MANAGEMENT			-	-	-	8,500	7,000	7,420	7,700
	MANAGEMENT			460,307	-	-	-	-	-	-
	MANAGEMENT			237,596	-	-	-	-	-	-
	MANAGEMENT			-	700,000	700,000	700,000	500,000	500,000	500,000
	OTHER			80,547	200,000	200,000	200,000	-	-	-
	OTHER			-	-	6,338,000	3,000,000	10,132,000	6,794,000	7,168,000
	RIETBRON CEMETERY			-	600	600	600	-	-	-
	RIETBRON LIBRARY			187	200	200	204	-	-	-
	SPECIAL PROJECTS UNIT-YOUTH,GR			503,242	3,491,284	3,721,085	2,119,335	3,235,036	3,434,663	3,616,698
	SPORT GROUNDS			2,143,240	899,087	899,087	899,087	-	-	-
ECONOMIC DEVELOPMENT				-	-	-	-	-	-	-
	2010 WORLD CUP			26,484	-	-	-	-	-	-
	LOCAL ECONOMIC DEVELOPMENT			11,667,061	7,654,108	16,561,899	11,904,613	12,551,096	2,752,618	2,784,293
	MANAGEMENT			2,664,479	7,362,054	12,393,884	11,060,541	16,657,749	15,058,148	15,849,272
	TOURISM PROMOTION & DEVELOPMEN			10,507	-	-	-	-	-	-
	TOURISM PROMOTION & DEVELOPMEN			9,327,369	7,656,352	9,241,865	7,514,465	6,176,735	1,842,916	1,950,499
	TRADE AND INVESTMENT			0	374,682	374,682	310	456,579	515,902	541,622
INFRASTRUCTURE INVESTMENTS				-	-	-	-	-	-	-
	GIS SPECIALIST			850,731	694,179	693,179	670,699	445,849	471,491	494,111
	HOUSING CO-ORDINATOR			1,689,171	3,477,812	4,037,812	2,624,018	2,295,093	365,191	382,783
	MANAGEMENT			25,954	-	-	-	-	-	-
	MANAGEMENT			3,452,520	1,931,431	1,979,531	1,855,875	1,906,233	2,018,406	2,115,570
	MANAGEMENT			1,202,601	-	-	-	-	-	-
	OTHER			(224,632)	-	-	-	-	-	-
	OTHER			241,237	-	-	-	-	-	-
	OTHER			4,763,432	2,000,000	2,000,000	1,000,000	1,000,000	-	-
	PLANNING UNIT			7,702,321	7,650,493	7,634,109	9,570,887	2,456,381	2,214,372	2,349,387
	PLANNING UNIT - HOD			693,126	917,145	917,145	918,832	707,736	749,846	786,609
	PROJECT MANAGEMENT			2,065,034	6,925,160	7,433,859	3,844,093	12,784,327	8,265,418	8,336,929
	PROJECT MANAGEMENT UNIT			8,432	-	-	-	-	-	-
	RIETBRON - ROADS, STREETS AND			24,401	-	-	-	-	-	-
	RIETBRON - SANITATION AND REFU			88,414	-	-	-	-	-	-
	RIETBRON - STREET LIGHTS			41,514	34,000	34,000	20,000	-	-	-
	RIETBRON ELECTRICITY			43,131	43,000	40,000	43,000	-	-	-
	RIETBRON HOUSING			5,166	5,500	5,500	6,047	-	-	-
	RIETBRON SANITATION AND REFUSE			7,646	19,500	19,500	14,500	-	-	-
	RIETBRON SANITATION AND REFUSE			-	-	1,187,940	187,940	1,000,000	-	-
	RIETBRON ROADS,STREETS AND PUB			506,657	1,266,833	1,266,833	883,329	-	-	-
	RIETBRON WATER			43,161	117,200	117,200	113,134	-	-	-
	ROADS AND TRANSPORT			147,401,556	9,169,009	72,152,699	64,740,388	8,246,196	1,162,168	1,218,669
	TRANSPORT, ROADS & CAPACITY BU			485	-	-	-	-	-	-
	WATER SERVICES AUTHORITY - PRO			15,217,973	72,857,472	50,612,514	31,122,052	17,164,914	1,014,169	1,064,517
		-	-	371,908	230,189	307,615	247,892	151,778	123,022	128,715

DC10 Cacadu - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Object	Goal	Goal Code	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
CAPACITY BUILDING AND SUPPORT TO LM'S											
	ASSET MANAGEMENT		-	-	-	13	13	13	-	-	-
	AUXILIARY SERVICES		-	-	-	1,065	1,076	1,076	1,065	-	-
	CAPACITY BUILDING		-	-	-	-	-	-	-	-	-
	COUNCILS EXPENSES		526	925	237	-	-	-	-	-	-
	CREDITORS		-	-	-	-	-	-	5	-	-
	DMA ADMINISTRATION		-	-	-	-	-	-	-	-	-
	DMA ADMINISTRATION		-	-	-	-	-	-	-	-	-
	ESTATES		-	-	-	950	950	950	2,000	-	-
	ESTATES: OTHER		-	-	-	-	-	-	697	-	-
	EXECUTIVE SUPPORT		-	-	-	65	66	65	-	-	-
	FINANCE MANAGEMENT AND SUPPORT		-	-	-	-	-	-	42	-	-
	FINANCIAL ACCOUNTING DIVISION		-	-	-	12	64	64	-	-	-
	INFORMATION TECHNOLOGY		-	-	-	143	143	143	914	-	-
	INTERNAL AUDIT AND CONTROL		-	-	-	-	-	-	-	-	-
	LEGAL SERVICES		-	-	-	25	25	25	-	-	-
	LEVIES		-	-	-	-	-	-	-	-	-
	MANANGEMENT PLANNING AND DEVELOPMENT		-	-	-	-	-	-	10	-	-
	MANAGEMENT ECONOMIC DEVELOPMENT		-	-	-	-	-	-	47	-	-
	MANAGEMENT FINANCE AND CORPORATE		-	-	-	-	-	-	-	-	-
	MANAGER CORPORATE SERVICES		-	-	-	122	286	286	8	-	-
	MANAGER: FINANCE		900	805	1,388	-	-	-	26	-	-
	MAYORAL COMMITTEE		-	-	-	-	-	-	-	-	-
	OCCUPATIONAL HEALTH		-	-	-	-	-	-	-	-	-
	OFFICE OF THE SPEAKER		-	-	-	455	455	455	-	-	-
	PAYROLL ADMINISTRATION		-	-	-	20	20	20	-	-	-
	PENSIONERS EXPENDITURE - ROAD WORKS		-	-	-	-	-	-	-	-	-
	PENSIONERS EXPENDITURE - AMBULANCE		-	-	-	-	-	-	-	-	-
	PENSIONERS EXPENDITURE		-	-	-	-	-	-	-	-	-
	PEOPLE MANAGEMENT		-	-	-	-	-	-	-	-	-
	PERFORMANCE MANAGEMENT		-	-	-	15	15	15	-	-	-
	PLANNING AND INFRASTRUCTURE ADMIN		-	-	-	-	-	-	-	-	-
	POOL VEHICLE: ECONOMIC DEVELOPMENT		-	-	-	200	200	200	-	-	-
	POOL VEHICLE: FINANCE		-	-	-	-	-	-	400	-	-
	POOL VEHICLE: INFRASTRUCTURE		-	-	-	-	-	-	-	-	-
	PROCUREMENT		-	-	-	-	-	-	1	-	-
	PUBLIC RELATIONS		-	-	-	22	195	195	20	-	-
	ESTATES: RIETBRON		-	-	-	-	-	-	-	-	-
	REVENUE COLLECTION		-	-	-	-	-	-	41	-	-
	RIETBRON: ADMINISTRATION		-	-	-	-	-	-	-	-	-
	SECRETARIAT		-	-	-	66	66	66	45	-	-
	SECURITY AND CLEANING		-	-	-	-	-	-	-	-	-
COMMUNITY SERVICES											
	CLINICS		428	-	534	-	-	-	-	-	-
	DISASTER MANAGEMENT		1,332	1,862	618	-	360	360	-	-	-
	ENVIRONMENTAL HEALTH - MANAGEMENT		-	-	-	-	-	-	-	-	-
	ENVIRONMENTAL HEALTH		-	-	-	920	920	920	-	-	-
	FIRE SERVICE		-	-	-	600	600	600	1,200	-	-
	GRANTS AND DONATIONS		-	-	-	-	-	-	-	-	-
	HIV/AIDS		-	-	-	-	-	-	-	-	-
	CEMETARIES		-	-	-	-	-	-	-	-	-
	RIETBRON LIBRARY		-	-	-	-	-	-	-	-	-
	SPECIAL PROJECTS; YOUTH, GENDER, DISABLED		-	-	-	-	-	-	-	-	-
	SPORT GROUNDS		-	-	-	-	-	-	-	-	-
ECONOMIC DEVELOPMENT											
	2010 WORLD CUP		-	-	-	-	-	-	-	-	-
	LOCAL ECONOMIC DEVELOPMENT		-	-	-	4	4	4	-	-	-
	TOURISM, PROMOTION AND DEVELOPMENT		-	-	-	-	-	-	30	-	-
	TRADE AND INVESTMENT		-	-	-	-	-	-	-	-	-
INFRASTRUCTURE INVESTMENTS											
	GIS SPECIALIST		-	-	-	-	-	-	-	-	-
	HOUSING MANAGEMENT		7	1	9	-	-	-	-	-	-
	WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-
	PLANNING UNIT		643	149	611	1,470	1,605	1,605	-	-	-
	HOD - PLANNING UNIT		-	-	-	-	-	-	-	-	-
	PROJECT MANAGEMENT		-	-	-	-	-	-	-	-	-
	RIETBRON ROADS, STREETS		-	-	-	-	-	-	-	-	-
	RIETBRON SANITATION AND REFUSE		-	-	-	-	-	-	-	-	-
	RIETBRON STREETLIGHTS		-	-	-	-	-	-	-	-	-
	ELECTRICITY - OTHER		-	-	-	-	-	-	-	-	-
	RIETBRON HOUSING		-	-	-	-	-	-	-	-	-
	RIETBRON WATER		-	-	-	-	-	-	-	-	-
	ROADS AND TRANSPORT		-	-	-	-	-	-	-	-	-
	ROADS AND TRANSPORT		-	-	-	-	-	-	-	-	-
	WATER SERVICES AUTHORITY		1	-	-	-	-	-	-	-	-
			3,837	3,742	3,397	6,177	7,102	7,102	6,552	-	-

DC10 Cacadu - Supporting Table SA7 Measureable performance objectives										
Description	Unit of measurement	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)					See SDBIP	See SDBIP	See SDBIP	See SDBIP	See SDBIP	See SDBIP
Insert measure/s description										

CHAPTER 7

Measurable Performance Objectives & Indicators

CHAPTER 7

MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

The measurable performance indicators of the Cacadu District Municipality are detailed in the following:

* **Annexure "B"**: Mandatory Performance Measures
* **Annexure "C"**: Annual Performance Objectives by Vote – operational measures
* **Annexure "D"**: Revenue by Source

DC10 Cacadu - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2007/8 Audited Outcome	2008/9 Audited Outcome	2009/10 Audited Outcome	Current Year 2010/11 Original Budget	Current Year 2010/11 Adjusted Budget	Current Year 2010/11 Full Year Forecast	2011/12 Medium Term Revenue & Expenditure Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Borrowing Management										
Borrowing to Asset Ratio	Total Long-Term Borrowing/Total Assets	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Credit Rating										
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	-32.1%	-7.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital										
Debt to Equity	Loans, Creditors, Overdraft & Tax Provision/ Funds & Reserves	110.7%	100.0%	80.2%	39.5%	43.3%	54.8%	38.7%	30.2%	28.4%
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity										
Current Ratio	Current assets/current liabilities	2.2	2.1	2.4	5.3	4.7	3.5	5.4	8.8	10.5
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.2	2.1	2.4	5.3	4.7	3.5	5.4	8.8	10.5
Liquidity Ratio	Monetary Assets/Current Liabilities	2.1	2.0	2.4	5.2	4.6	3.4	5.3	8.7	10.4
Revenue Management										
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		100.0%	129.4%	248.0%	248.0%	248.0%	100.1%	100.0%	100.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	8.7%	5.7%	0.9%	1.5%	1.7%	1.4%	2.5%	1.3%	1.3%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old									
Creditors Management										
Creditors System Efficiency	% of Creditors Paid Within Terms (within'MFMA' s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Funding of Provisions										
Provisions not funded - %	Unfunded Provns./Total Provisions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other Indicators										
Electricity Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated									
Water Distribution Losses (2)	% Volume (units purchased and own source less units sold)/Total units purchased and own source									
Employee costs	Employee costs/(Total Revenue - capital revenue)	11.9%	11.5%	9.7%	13.7%	11.7%	11.4%	19.7%	32.6%	32.7%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	13.6%	13.2%	11.1%	15.5%	13.2%	13.1%	22.9%	37.8%	37.9%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	1.2%	0.8%	0.7%	0.5%	0.5%	0.4%	0.5%	0.9%	0.9%
IDP regulation financial viability indicators										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	0.7	1.9	1.3	2.7	2.7	2.7	3.8	1.8	1.9
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	1705.6%	1319.6%	210.3%	274.6%	357.0%	248.0%	442.2%	145.9%	141.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	21.2	22.0	17.0	16.4	14.1	19.3	28.7	39.5	36.6

DC10 Cacadu Supporting Table SA10 Funding measurement

Description	MFMA section	2007/8 Audited Outcome	2008/9 Audited Outcome	2009/10 Audited Outcome	Current Year 2010/11 Original Budget	Current Year 2010/11 Adjusted Budget	Current Year 2010/11 Full Year Forecast	2011/12 Medium Term Revenue & Expenditure Framework Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Funding measures										
Cash/cash equivalents at the year end - R'000	18(1)b	310,942	338,349	366,704	267,475	275,767	314,008	265,953	246,153	240,941
Cash + investments at the yr end less applications - R'000	18(1)b	147,155	146,632	120,151	131,758	133,086	137,508	132,640	131,393	131,476
Cash year end/monthly employee/supplier payments	18(1)b	21.2	22.0	17.0	16.4	14.1	19.3	28.7	39.5	36.6
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	18,618	25,773	(11,680)	–	–	5,209	–	–	–
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	N.A.	4.6%	64.2%	35.0%	(6.0%)	(6.1%)	(106.0%)	(6.0%)	(6.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	(10.7%)	105.1%	(46.2%)	97.2%	95.6%	97.8%	99.0%	81.4%	99.8%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	704.1%	138.8%	(109.5%)	70.8%	70.8%	44.9%	23.3%	23.7%	24.3%
Capital payments % of capital expenditure	18(1)c;19	0.0%	100.0%	100.0%	26.7%	23.2%	23.2%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	0.0%	1.2%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a							147.5%	100.5%	100.5%
Current consumer debtors % change - incr(decr)	18(1)a	N.A.	(20.4%)	(80.0%)	44.3%	30.0%	(30.2%)	(14.4%)	(65.0%)	1.7%
Long term receivables % change - incr(decr)	18(1)a	N.A.	(47.0%)	(61.4%)	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	1.2%	1.4%	1.3%	0.0%	2.8%	3.4%	2.3%	2.3%	0.0%
Asset renewal % of capital budget	20(1)(vi)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - refuse revenue	18(1)a		0.9%	20.1%	(9.6%)	0.0%	7.8%	(100.0%)	0.0%	0.0%
% incr in Service charges - other	18(1)a		(100.0%)	0.0%	138.2%	0.0%	(56.0%)	(100.0%)	0.0%	0.0%
Total billable revenue	18(1)a	1,090	1,121	1,405	1,553	1,553	1,561	1,073	1,138	1,195
Service charges		220	243	414	584	584	584	–	–	–
Property rates		28	31	174	365	365	367	–	–	–
Service charges - electricity revenue		–	–	–	–	–	–	–	–	–
Service charges - water revenue		170	191	208	180	180	185	–	–	–
Service charges - sanitation revenue		–	–	–	–	–	–	–	–	–
Service charges - refuse removal		21	21	25	23	23	25	–	–	–
Service charges - other		1	–	7	17	17	7	–	–	–
Rental of facilities and equipment		869	878	991	969	969	977	1,073	1,138	1,195
Capital expenditure excluding capital grant funding		1,674	3,570	2,940	6,177	6,967	6,967	6,552	2,500	1,500
Cash receipts from ratepayers	18(1)a	6,014	20,445	10,009	43,480	55,264	38,514	47,463	16,603	16,888
Ratepayer & Other revenue	18(1)a	6,015	15,796	4,036	43,459	55,243	38,493	47,463	16,603	16,888
Change in consumer debtors (current and non-current)		(6,660)	(3,838)	(11,873)	1,289	2,569	894	481	(3,086)	29
Operating and Capital Grant Revenue	18(1)a	189,435	201,286	281,266	211,077	248,247	214,596	125,385	88,760	92,341
Capital expenditure - total	20(1)(vi)	3,837	3,742	3,397	6,177	7,102	7,102	6,552	2,500	1,500
Capital expenditure - renewal	20(1)(vi)	–	–	–	–	–	–	–	–	–

DC10 Cacadu Supporting Table SA10 Funding measurement

Description	MFMA section	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Supporting benchmarks										
Growth guideline maximum		6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPIX guideline		4.3%	3.9%	4.6%	5.2%	5.2%	5.2%	5.1%	4.3%	4.5%
DoRA operating grants total MFY								69,260	72,167	74,817
DoRA capital grants total MFY										
Provincial operating grants								15,742	16,192	17,083
Provincial capital grants										
District Municipality grants										
Total gazetted/advised national, provincial and district grants								85,002	88,359	91,900
Average annual collection rate (arrears inclusive)								100.0%	100.0%	100.0%
DoRA operating										
Councillors Remuneration								1,805	1,906	2,016
Equitable Share								12,786	13,554	14,468
Levy Replacement								52,629	54,207	55,833
Finance Mangement Grant								1,250	1,500	1,500
Municipal Systems' Improvement Grant								790	1,000	1,000
								69,260	72,167	74,817
DoRA capital										
List capital grants										
								–	–	–
Trend										
Change in consumer debtors (current and non-current)		(6,660)	(3,838)	(11,873)	(2,976)	481	(3,086)	–	–	–

DC10 Cacadu Supporting Table SA10 Funding measurement

Description	MFMA section	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Total Operating Revenue		215,948	258,948	314,021	279,402	328,354	273,838	191,778	123,022	128,715
Total Operating Expenditure		199,493	233,346	325,702	279,402	328,354	268,628	191,778	123,022	128,715
Operating Performance Surplus/(Deficit)		16,455	25,601	(11,680)	–	–	5,209	–	–	–
Cash and Cash Equivalents (30 June 2012)								265,953		
Revenue										
% Increase in Total Operating Revenue			19.9%	21.3%	(11.0%)	17.5%	(16.6%)	(41.6%)	(35.9%)	4.6%
% Increase in Property Rates Revenue			8.4%	464.6%	109.2%	0.0%	0.6%	(100.0%)	0.0%	0.0%
% Increase in Electricity Revenue			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Property Rates & Services Charges			10.6%	70.2%	41.0%	0.0%	(0.1%)	(100.0%)	0.0%	0.0%
Expenditure										
% Increase in Total Operating Expenditure			17.0%	39.6%	(14.2%)	17.5%	(18.2%)	(41.6%)	(35.9%)	4.6%
% Increase in Employee Costs			16.2%	2.3%	25.9%	0.0%	(18.6%)	(1.4%)	6.0%	5.0%
% Increase in Electricity Bulk Purchases			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)				320299.0893	403332.8421			397805.4737		
Average Cost Per Councillor (Remuneration)				168109.9252	187577.5556			223700		
R&M % of PPE		1.2%	1.4%	1.3%	0.0%	2.8%	3.4%	2.3%	2.3%	2.4%
Asset Renewal and R&M as a % of PPE		18.0%	8.0%	7.0%	0.0%	15.0%	19.0%	14.0%	14.0%	14.0%
Debt Impairement % of Total Billable Revenue		704.1%	138.8%	(109.5%)	70.8%	70.8%	44.9%	23.3%	23.7%	24.3%
Capital Revenue										
Internally Funded & Other (R'000)		1,674	3,570	2,940	6,177	6,967	6,967	6,552	2,500	1,500
Borrowing (R'000)		–	–	–	–	–	–	–	–	–
Grant Funding and Other (R'000)		2,163	172	457	–	135	135	–	–	–
Internally Generated funds % of Non Grant Funding		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding		56.4%	4.6%	13.5%	0.0%	1.9%	1.9%	0.0%	0.0%	0.0%
Capital Expenditure										
Total Capital Programme (R'000)		3,837	3,742	3,397	6,177	7,102	7,102	6,552	2,500	1,500
Asset Renewal		–	–	–	–	–	–	–	–	–
Asset Renewal % of Total Capital Expenditure		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash										
Cash Receipts % of Rate Payer & Other		(10.7%)	105.1%	(46.2%)	97.2%	95.6%	97.8%	99.0%	81.4%	99.8%
Cash Coverage Ratio		0	0	0	0	0	0	0	0	0

DC10 Cacadu Supporting Table SA10 Funding measurement

Description	MFMA section	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Borrowing										
Borrowing to Asset Ratio		(0.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Credit Rating (2009/10)								0		
Capital Charges to Operating		0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing Receipts % of Capital Expenditure		0.0%	1.2%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves										
Surplus/(Deficit)		147,155	146,632	120,151	131,758	133,086	137,508	132,640	131,393	131,476
Free Services										
Free Basic Services as a % of Equitable Share		0.6%	0.6%	0.5%	0.4%	0.4%	0.4%	0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)		0.2%	0.1%	8.0%	3.8%	3.3%	4.4%	0.0%	0.0%	0.0%
High Level Outcome of Funding Compliance										
Total Operating Revenue		215,948	258,948	314,021	279,402	328,354	273,838	191,778	123,022	128,715
Total Operating Expenditure		199,493	233,346	325,702	279,402	328,354	268,628	191,778	123,022	128,715
Surplus/(Deficit) Budgeted Operating Statement		16,455	25,601	(11,680)	–	–	5,209	–	–	–
Surplus/(Deficit) Considering Reserves and Cash Backing		163,610	172,233	108,471	131,758	133,086	142,717	132,640	131,393	131,476
MTREF Funded (1) / Unfunded (0)		1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ×		✓	✓	✓	✓	✓	✓	✓	✓	✓

CHAPTER 8

Overview Of Budget-Related Policies

CHAPTER 8

OVERVIEW OF BUDGET-RELATED POLICIES

Budgeting is central to the process of prioritizing for service delivery and the management of the functions of Council. The Cacadu District Municipality's budgeting process is guided and governed by relevant legislation regulations and budget related policies.

Due to the significant changes to budget related policies as a result of the demarcation process and incorporation of District Management Areas into the various local municipal areas, it was decided to recind the existing suite of budget related policies and to table the complete revised and amended policies.

The following are the key policies that affect or are affected by the annual budget:

Budget Management Policy

The Cacadu District Municipality has developed a Budget Management Policy that provides a framework within which Directors, Chief Financial Officer, and Managers can compile, control and review budgets of their respective Departments to ensure effective financial management.

Banking and Investment Policy

Section 13 (2) of the MFMA requires that a municipality have a policy dealing with cash management and investment.
The Cacadu District Municipality's Cash Management and Investment Policy is developed within the framework of the MFMA.

Credit Control and Debt Collection Policy

The Cacadu District Municipality's Credit Control and Debt Collection Policy provide the procedures and mechanisms for credit control and for the collection of debts. The primary objective of this policy is to ensure that all monies due and payable to the Cacadu District Municipality in respect of rates, fees for services, surcharges on such fees, charges, tariffs, interest which has accrued on any amounts due and payable in respect of the foregoing and any collection charges are collected efficiently and promptly.

Supply Chain Management Policy

Municipalities are required in terms of section 111 of the MFMA to have a supply chain management policy.

The Cacadu District Municipality has an approved Supply Chain Management Policy, within the framework of the relevant legislation and regulations. The Policy complies to the following principles:

- A procurement system which is fair, equitable, transparent, competitive and cost-effective in terms of Section 217 of the Constitution of South Africa No. 108 of 1996, as enshrined in Chapter 11 of the Municipal Finance Management Act and its Regulations;
- Best practice in supply chain management;
- Uniformity in supply chain management systems between organs of state in all spheres; and
- Broad Based Black Economic Empowerment

Other Policies

Other budget policies tabled for consideration and approval include: Petty Cash Policy and Procedures, Sundry Financial Policies, Asset Management Policy, Virement Policy, Tariff Policy and Revenue By-Laws.

It is therefore necessary to recommend that the council rescinds the existing Budget Related policies as detailed below:

- Indigency Policy;
- Property Rates Policy;
- Revenue By-Laws;
- Credit Control & Debt Collection;
- Tariff Policy;
- Asset Management Policy;
- Budget Policy;
- Supply Chain Management Policy; and
- Banking and Investment Policy.

And to adopt the revised Budget Related Policies:

- Petty Cash Policy and Procedures;
- Sundry Financial Policies;
- Banking and Investment Policy;
- Budget Policy;
- Supply Chain Management Policy;
- Asset Management Policy;
- Virement Policy;
- Credit Control and Debt Collection;
- Tariff Policy; and
- Revenue By-Laws.

CHAPTER 9

Overview Of Budget Assumptions

CHAPTER 9

OVERVIEW OF BUDGET ASSUMPTIONS

The 2011/12 – 2013/14 Medium Term Budget has been prepared in a less volatile global and local economic market which hopefully will result in realistic and accurate budget assumptions and a credible budget.

Global Economic Trends

The world economy is navigating unchartered waters in the wake of the global financial crisis. With unemployment persisting and the path of recovery uncertain in many countries, there is an opportunity to rethink the current economic paradigm.

The new year (2011) has opened with expressions of concern that two years after the financial meltdown sparked by the collapse of Lehman Brother, the global economy and financial system, far from recovering, has entered an era of unprecedented economic and political turmoil. In short, the realization is growing that the financial crisis was not a cyclical downturn to be followed by an upswing, but the beginning of a new era of economic breakdown.

The "Financial Times" also pointed to the likelihood that the European financial crisis would spread in the next few months. "last year brought the eurozone debt crisis. Greece and Ireland had to be bailed out and big question marks still hang over Portugal and Spain. But the focus is now likely to widen. The question for is how much of the western world will be caught up in this economic turmoil and uncertainty.

As economic and financial problems deepen in Europe and the US, the still growing Chinese economy, far from providing a new foundation for global economic expansion, may itself become the source of a new wave of international turbulence.

Rising inflation has led authorities to raise interest rates, sparking concerns that if these increases are too rapid, they will cause a collapse of the investment and real estate bubble.

Global growth is expected to weaken somewhat in 2011 before picking up in 2012. Real GDP is estimated to have expanded by 3.9% in 2010, once again led by strong domestic demand in developing countries. Restructuring and right-sizing in the banking and construction sectors, combined with necessary fiscal and household consolidation, will continue to drag on growth in many high-income economies and developing Europe and Central Asian countries. At the same time, growth is projected to slow in other developing countries due to emerging capacity constraints. Overall global GDP is expected to grow 3.3% in 2011, before picking up to 3.6% in 2012, as the drag on activity from restructuring in high-income countries eases somewhat.

Strong growth of domestic demand in developing-countries will continue to lead the world economy. Developing countries' domestic demand is playing a major role in the recovery, representing 46% of global growth in 2010. GDP in low-and-middle income countries expanded 7% during 2010 (5.2% excluding India and China) and is projected to increase

6.0% and 6.1% in 2011 and 2012. As such it will continue to outstrip growth in the high-income countries (2.8%, 2.4% and 2.7% in 2010, 2011 and 2012).

Continuing turmoil in Egypt, Libya and spreading regional unrest has pushed the Brent oil close to $115 a barrel in recent days, benefiting perceived safer havens such as US government bonds, the Swiss franc (at a post-World War II high versus the dollar) and the gold price too, not to mention all shares, including Sasol, which have continued their 2011 up-trends.

The sharp rise in the oil price has certainly raised the risk profile for economies that import oil (it acts like an extra tax on businesses and consumers) and therefore for stock markets, albeit that the economic fundamentals globally still remain supportive of risk assets. The implications for higher inflation are obvious too, although the sudden recent jump in the rand, if sustained, should help except that even in rand terms the oil price is up 24.5% so far in 2011, after rising 9.8% in 2010.

One has to be concerned at the sharp rise in the oil. Rising tensions could cause a general flight out of risk assets. Libya (2% of global output) has its oil wells closed for now, but bigger problem would be if oil producers in the region shut down, especially bigger producers like Iran (4.6% of global output). No-one knows just how the Middle East tensions will play out.

Focusing on the SA National Budget: Overall, within the budget there was an increased emphasis on job creation, but ultimately these measures remain fairly modest in the context of the broader economy. The introduction of a wage subsidy was a key policy highlight since it effectively tries to ease the current excessive labour market regulation. The increase in social grant payments is clearly a major concern, and services to emphasize the need to create employment and expand the tax base. The tax changes were relatively minor, although the rise in the fuel levy and excise duties will exacerbate the current concerns regarding inflation. Government's debt levels remain manageable, but there is clear evidence of an upward trend developing.

South Africa has now experienced six consecutive quarters of positive growth, following the recession in 2008/2009. The growth rate is reasonably solid and reflected in most major sectors of the economy, but remains somewhat unexciting, especially in comparison with other emerging economies. For 2011 economists forecast GDP growth of around 3.5% rising to around 3.8% in 2012.

The general expectation for the CPI inflation outcomes for 2011 amongst both markets and most economists, along with the Reserve Bank is that inflation will not breach the inflation target range. It is expected to average the year close to the midpoint of the target and run up toward 5.0% in 2012. This should mean interest rates remain unchanged in 2011 (with one more 50bp interest cut at best). But, implicit in the CPI view is the assumption that food price inflation remains subdued along with demand pressures in general as the upward trend in CPI inflation from its recent low of 3.0% will largely be due to statistical base effects. There will be strong underlying pressure for CPI inflation to rise over 2011 even without any price pressure resulting from increased demand or higher than anticipated administered price increases and the price of Brent Oil.

Another risk which could push the 2011 CPI outcome higher is administered price inflation. Hefty electricity tariff hikes are set to continue, but currently at the same pace as last year. Increases over and above this would threaten the CPI outlook, as would above inflation property rates and taxes hikes, water tariff increases and other municipal charges. Indeed, these have already seen price increases of such an excessive extent that CPI inflation would be at the upper limit of the inflation target range of 6.0% y/y, if not above it, were it not for the rand's substantial strength of the past two years. And the exchange rate itself is a further risk for the inflation outlook of 2011. Should another one of the over indebted advanced economies essentially become bankrupt, particularly the very large economies of Spain or Italy, the heightened level of international risk aversion could cause a sudden, sharp but prolonged weakening in the rand.

The key policy concern for many emerging economics in 2011/2012 is how to control the upward bias inflation without severely dampening the economic recovery and job creation.

Socio Economic Trends in the District – Background and Basic Demographic

The South African National Census of 2001 is the most recent recognised source of South African statistical information, undertaken by Statistics South Africa (Stats SA) in October 2001.

The census determined the country's population as 44.8 million and Cacadu's population to be 369 782.

The Cacadu District covers approximately one third of the Eastern Cape's land area. However, it only houses 5.4% of the provinces' population, with an average distribution of seven people per square kilometer. Only 22% of houses are informal, and 2/3 of households have potable water and a flush toilet or pit latrine on site. Conditions are worse in the small towns of the interior where poverty can be severe, compounded by isolation from the mainstream economy.

The Cacadu area consists of a predominantly rural or agricultural base but differs from the mainstream 'rural' definition that refers primarily to the former homelands.
Population concentrations are in Makana, Kouga and Ndlambe, with more than 50% of residents in the District residing in these Municipalities. The remaining Municipalities all have less than 50 000 inhabitants per Municipality.

One explanation for this distribution is the variation in land types, agricultural practices and associated income generating opportunities that are characteristic of Cacadu's inland and coastal areas.

District Economy

The average growth rate of the Cacadu District is estimated at 1.1%, which is higher than the Provincial growth rate, estimated at 0.3% and slightly lower than the National growth rate of 1.2%. There has been a significant decrease in the growth rate of the District between 1996 (2.6%) to 2007 (1.1%).

There is a correlation between the concentration of people and population growth trends, with Makana, Kouga & Ndlambe experiencing the most significant increases between 1996 and 2007. Camdeboo and Sundays River Valley have also experienced increases over this period. Locally, internal migration trends are predominantly towards the more affluent centres of Makana, Kouga and Ndlambe, presumably by people in search of improved economic opportunities.

Migration trends increase the number of people seeking employment, demand for housing and other associated services in more secure economic areas. Living in larger cities permits individuals and families to take advantage of the opportunities of proximity, diversity, and marketplace competition. Rural migrants are attracted by the possibilities that larger cities can offer, but can find themselves in informal settlements and experience extreme poverty. Migration trends need to be studied and formulated as a planned phenomenon to prevent urban sprawl and the perpetuation of impoverishment. The Meduim Term Spatial Framework (MTSF) stipulates that effective and efficient urban management and development should provide employment and economic growth opportunities. Statistical trends of migration within the Cacadu area should be used to influence the Spatial Development Frameworks of affected local municipalities to ensure that correct measures are in place to accommodate an anticipated influx.

The Cacadu District Municipality's Progress Development Indicators

There has been progress on improving the standards of living in the district. The improvement in the Human Development Index between 1996 and 2007 has been significant.

The HDI in Cacadu has specific spatial and social characteristics. Those municipalities with an urban bias display a stronger Human Development Index (HDI) demonstrating that human development was higher in urban rather than rural areas. These LMs include:

- Camdeboo (0.58)
- Makana (0.58)
- Ndlambe (0.58)
- Kouga (0.64)

The reduction in poverty and improvement in living standards can be attributed to steady economic growth over the same period. The problem with unemployment especially in the rural areas is a challenge and is the main reason many people live in poverty. Although social grants have provided a safety net for some people, it is not enough to ensure people live above the poverty line.

According to STATS SA, South Africa's unemployment rate has declined from 23.1% in 2008 to 21.9% April 2009. The unemployment rate in Cacadu also declined between 2006 (32.1 %) and 2007 (31.4%). The Cacadu unemployment rate however remains substantially higher than the South African average. The rate of unemployment in Cacadu can be compared to other African Countries of Cameroon and Equatorial Guinea both of whom hold an unemployment rate of 30%. According to the GID, the unemployment rate has increased from 28.9% in 1996 to 31.4% in 2007.

Unemployment in Cacadu is coupled with slow job growth. Cacadu specific industries are limited with little expansion and or revitalization plans. This situation has resulted in the obvious increase in the number of job seekers. The increasing numbers of unemployed residents erodes the private income source of service provision and increases the demand for social services.

An economy with high unemployment is not utilising all of the labour resources available to it and is thus operating below its productive potential. Such an economy could have higher outputs if all of the available workforce were gainfully employed in industrious enterprises.

The MTSF calls specifically for efforts to be taken to identify and enhance existing economic opportunities in the interests of work creation and sustainable livelihoods.
The current situation in Cacadu requires:

- The mobilisation of existing industries to increase production or add value to existing products;
- The investigation and establishment of new or alternative production industries;
- Labour to become skilled in providing the services required by existing industries;
- A drive to establish and support gainful self-employment; and
- The establishment of a committed work ethic.

Long term unemployment has negative effects beyond impoverishment and social dependency of the jobless. These include:

- During a long period of unemployment, workers can lose their skills, causing a loss of human capital;
- Being unemployed can also reduce the life expectancy of workers by approximately 7 years; and
- High unemployment can encourage xenophobia as workers fear that foreigners could occupy available positions

CDM's Economic Base

Cacadu ranks as a third largest economy of the province. The two predominant economic sectors within the District are agriculture and tourism.

Agriculture, the Economy and Social Impact

Agriculture dominates the district's economy, contributing 28% of all value added and amounting to 41% of formal employment.

Small-stock farming predominates in the dry Karoo interior. This is the centre of wool and mohair farming in the Eastern Cape. Karoo mutton is known for its high quality and is also exported. Cattle and dairy farming are dominant in the areas around Grahamstown, Cookhouse, Alexandria and Humansdorp. Stock production has seen a decline in the past decade, primarily as a result of game farm establishment and the expansion of the Addo National Elephant Park.

Game reserves are now a major industry within the district and contribute to the other prominent economic sector of the area, namely tourism.

The Langkloof valley is home to deciduous and stone fruit production. Major citrus farming areas are irrigated from the Sundays and Fish Rivers. Fruit is exported through Port Elizabeth. Commercial forestry is established around Tsitsikamma and Grahamstown. A small fishing industry operates from St Francis, centered on rock lobster.

Manufacturing, focused on agro-processing, is a relatively small sector, providing only 10% of value added and 7% of employment.

Agro-processing is currently limited to food and dairy. Furniture production is present in the larger towns of Grahamstown and Humansdorp. Small businesses and craft co-operatives in district towns focus on specialty products ranging from hand knitted mohair items to essential oils.

Tourism, the Economy and Social Impact

Tourism is well established in Cacadu. Tourism attractions include the well-known Tsitsikamma National Park, the Baviaanskloof Mega-Reserve (a World Heritage Site), and the Addo Elephant National Park and the coastal resorts of Jeffrey's Bay and Port Alfred. Farm tourism is beginning to develop in the Karoo, and Graaff-Reinet is commonly visited for its history and architecture.

This economic sector has massive potential for growth. The Addo and Baviaans Parks and the Fish River Reserve are expanding, and will increase the attraction of game reserves in the district with economic spin-offs in terms of retail, accommodation, hospitality etc.
Government services play a significant role in the economy, providing 28% of added value and 23% of formal employment.

Summary of Budget Assumptions

The global and national economic outlook has improved and higher growth rates are expected over the medium term. This impacts positively on collection rates of municipalities. The current harsh economic conditions are hard for both the businesses and households which have impacted negatively on the payment for municipal services.

The table hereafter gives a summary of the assumptions used to prepare the medium term budget.

Supporting Table: Social, Economic and Demographic Statistics and Assumptions

Description of Economic Indicator	2008/2009 Actual	2009/2010 Estimate	2010/2011	2011/2012	2012/2013
Demograpics					
Population (Stats SA 2001)	388 210	388 210	388 210		
Economic					
Inflation / inflation outlook (CPIX)	9,9	6,7	4,3	5,3	5,5
Interest rate – borrowing	N/A	N/A	N/A	N/A	N/A
Interest rate – investment	7	8	6	7	8
Remuneration increases	8	8	8	6	5
Collection Rates					
Property tax / services charges					
Rental of facilities & equipment					
Interest – external investments					
Interest – debtors					
Revenue from agency services					

CHAPTER 10

Overview of Budget Funding

CHAPTER 10

OVERVIEW OF BUDGET FUNDING

Review of past performance

Operating expenditure

The overall financial performance results for the 2010/2011 financial year forecasts an operating surplus of R5.2 million. Included in this forecasted surplus are amounts of Accumulated Surplus reflected as current revenue, based on budget principles and procedures. This is therefore a budgeted surplus and not a real surplus which ca only be calculated after the financial year end.

A summarized extract of the statement of financial performance is as follows:

Details	Forecasted Actuals 2010/2011
Revenue	273.8*
Expenditure	268.6
Operating Surplus	5.2

*Revenue includes a contribution from the Accumulated Surplus which amounts to R30.5 million.
Expenditure is lower than the income by an amount of R5.2 million.

BUDGET STRATEGIES

The Municipality's budget reflects the strategic outcomes embodied in the IDP and related strategic policies. Such a focus represents a shift away from detailed line-item budgeting that tend to focus on inputs. The budget that the Council will consider is at a high level vote, enabling the accounting officer to oversee the implementation and management of the budget in accordance with appropriate policies and internal controls through regular monthly, quarterly and half yearly reports (sections 71, 52 and 72) to Council on financial and outcome performance. The Service Delivery Budget Implementation Plan (SDBIP) linked to the IDP and Budget is also tabled today which will enable performance measurement as agreed in performance contracts of senior officials.

FINANCIAL CHALLENGES AND CONSTRAINTS

Since its levy base was reduced by 94% in 2000 with the establishment of the Nelson Mandela Metropolitan Municipality, the CDM has become dependent on its interest earnings to fund its operating expenditure.

The CDM still faces two main financial challenges:

- either increasing its discretionary revenue base or reducing its operating expenditure in order to become less dependent on interest earnings and contributions from the accumulated supluses to balance its budget; and
- Achieving long term financial sustainability.

In the dynamic local government environment there are significant challenges for municipalities to meet legislative requirements, particularly in the areas of governance and the MFMA. The CDM's efforts to comply with the MFMA Accounting Standards for municipalities and audit opinion are a good example. In order to meet these ever increasing obligations, new skills, systems, additional financial resources and personnel are required.

Over the last few years, staff numbers have steadily increased, partly as a result of these compliance requirements and partly because of additional functions to be performed. The increased payroll costs have been funded from interest earnings, equitable share and the Levy Replacement Grant.

Unfortunately, the Equitable Share of national revenue is inadequate, which has forced the CDM to become even more reliant on interest earnings to finance operating expenditure. The most recent decrease of the CDM's Equitable Share Grant is another blow to the municipality's efforts to balance a budget to achieve financial sustainability in the medium term.

While the CDM expected the equitable share to increase in line with additional functions, this did not materialize.

The CDM believes that it cannot credibly promote its district or successfully lobby for funds from other sources unless it demonstrates that it:

- Can plan and manage strategically; and
- Can prioritize and spend funds efficiently on development programmes.

In respect of the first, it believes that its new approach to strategic planning through its spatial development framework is a step in the right direction.

In order to achieve the second, the CDM needs to do two things:

- Complete projects in a timely manner and on budget; and
- Identify ways of increasing its productivity and reducing its operating expenditure to a level which can be funded within its sustainable discretionary funding envelope.

The medium-term budget for the next three years was prepared within the context of government's macro-economic framework as well as NT guidelines.

2.2 Main Sources of Revenue

The Municipality's main sources of sustainable own discretionary revenue over the medium term will be Equitable Share, which includes the Levy Replacement Grant and will amount to R67.2 million for the 2011/2012 financial year. The allocations for the outer years are R69.6 million (2012/2013) and R72.3 million (2013/2014) which represents a decrease of 3% over the 2010/2011 financial year. The review of the local government fiscal framework by NT has had a significant impact on the CDM's revenue budget with the phasing out of RSC levies, the municipality is now exclusively dependent on grant funding to finance its operations.

The estimated income from our main sources of discretionary revenue for the 2011/2012 financial year amounts to R88.6 million, this excludes other Income.

These are:

Income Source	Actual 2010/2011	Budget 2011/2012	Incr/(Decr)
	R	R	%
Interest on Investments	20.7	18.9	(8.7)
Equitable Share	18,3	14.6	(20.2)
Levy Replacement Grant	51.1	52.6	2.9
Total	90.1	86.1	(4.4)

Financial Sustainability

Financial sustainability can be defined as government's ability to manage its finances so it can meet its spending commitments, both now and in the future. It ensures future generations of taxpayers do not face an unmanageable tax burden for government services provided to the current generation.

Indicators which could provide evidence of unsustainable or sustainable financial practices can be classified into:

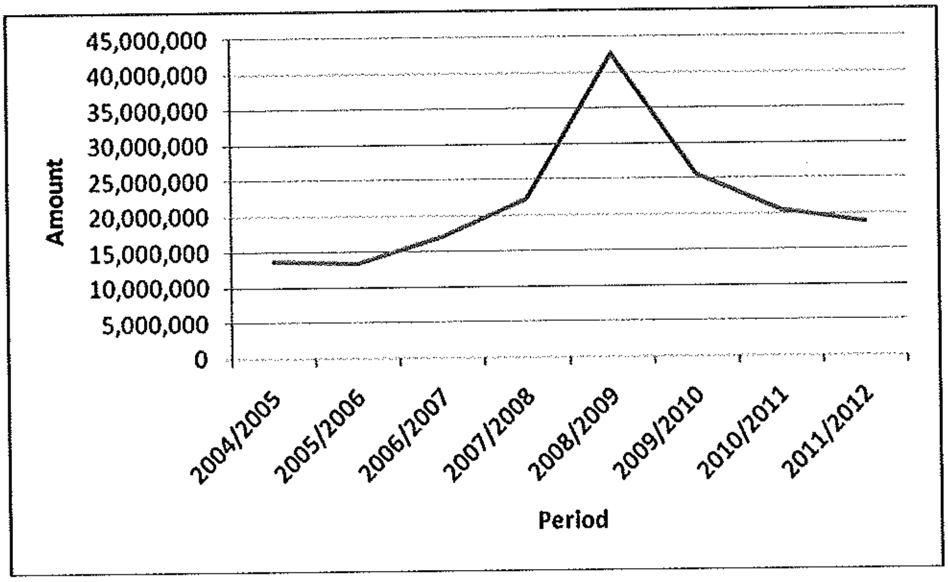
- Income generating efforts;
- Efficiently delivered services that are appropriate to needs;
- Short term and long term financial obligations; and
- Ability to maintain, renew and upgrade assets.

The CDM has struggled to perform its legal mandate because of its inadequate revenue base. Due to the fact that it had its tax base significantly reduced since the abolition of RSC levies; it is now totally dependent on national government grants to finance its operating expenditure. Since 2002, in spite of a limited revenue base, additional functions such as fire fighting services, environmental health as well as onerous legislative compliance requirements which have placed enormous demands on the institution, which resulted in the increase its staff

establishment to respond to the additional responsibilities, it nevertheless managed to make a significant contribution to the improvement of the quality of life of the inhabitants in the district.

In order to respond to these challenges, the municipality had to adopt a pragmatic approach to ensure that it is able to continue providing services and add value in the district. Over a number of years it has been able to maintain reserve funds (Capital Replacement Reserve), which have recently been transferred to the Accumulated Surplus Account. It has only been possible to maintain service standards through the use of interest on investments to finance operating expenditure. In the 2011/12 Operating Budget it is estimated that an amount of R18.9 million interest will be used to finance operating expenditure. This represents 21.9% of available discretionary sources of revenue. The interest income has been based on an average interest rate of 6% being earned in the 2010/11 financial year. Interest rates are being reduced and currently money invested earns average of 5 % interest. Detailed below is a graph which gives an indication of how interest earnings have been used to balance the budget.

Growth in the use of interest to finance Operating Expenditure



Although there are concerns that this financing approach is not sustainable in the long term, the municipality has no other funding option at this stage in its history. It is obvious that the municipality would be ineffective if it had to reduce its expenditure and its staff establishment within the limits of available discretionary resources excluding interest income.

National Treasury has advised that it will continue to compensate district municipalities through the Levy Replacement Grant (LRG).

Reforms will however be made to the Levy Replacement Grant in future to make it more reflective of the extent of service delivery responsibilities of the municipality rather than historical RSC levy collection rates. This is very good news for the Cacadu District, as grants

to the municipality have been calculated on a low baseline amount. Revisions to the local government fiscal framework are being considered, including determining appropriate funding for district municipalities, which will be informed by the outcomes of the COGTA White Paper policy review.

Until that process has been finalized, it is evident that the current funding approach will have to be maintained to ensure that service provision is not disrupted or compromised. It is, however, incumbent on the management and political representatives to ensure that the utilization of unsustainable revenue sources to finance operating expenditure is undertaken in a responsible manner and that a capping is placed on the utilization of the accumulated surplus until a clearer picture emerges of future district municipality's revenue sources.

Capital expenditure

Capital expenditure for the 2011/2012 financial year is detailed in **Annexure "E"**.

Funding sources

The capital expenditure will be funded from Accumulated Surpluses. In 2011/2012 financial year, approximately R6.5 million will be financed from Accumulated surpluses.

Funding arrangements and strategies

The Cacadu District Municipality has numerous funding options available, both short term and long term financing that are in line with the MFMA. The Cacadu District Municipality Budget and Treasury Office (BTO) continuously analyses current and available financing arrangements, with an aim of identifying best financing mix. The BTO also monitors that the funding mix is in line with prudent indicators such as the revenue-to-debt ratio.

Short term funding

Section 45 of MFMA guides short-term borrowing of municipalities. Liquidity management is of paramount significance in a robust risk management framework. Due to a weak tax base Cacadu District Municipality does not use loan funding to finance capital expenditure.

Investments

Investments for the Cacadu District Municipality are done in accordance with and adherence to the Municipal Investment Regulation of the MFMA, Cacadu District Municipality's Investments Policy and other relevant legislation. Cash flow forecast and liquidity needs by the Cacadu District Municipality provides guidance for the type of investments employed and tenor thereof. The investments are made with primary regard for the risk profile and appetite of the investment, liquidity needs of the Cacadu District Municipality and the return on investments.

The BTO is obliged to invest all the Cacadu District Municipality's funds within approved limits with counter parties approval by Council. Due to high liquidity needs of the Cacadu District Municipality, the investment portfolio constitutes mainly of money market instruments. The

BTO continuously analyses the market for good investment opportunities relative to appropriate benchmarks and market conditions.

Measures of financial performance

- Current ratio shall not be less than 1 %
- Debt revenue shall be limited to 25%
- Salaries to operating not more than 30%
- Cost coverage ratio should cover at least one month.

The table below reflects the projected ratio's of the Cacadu District Municipality.

	Bench-mark	2008/09	2009/10	2010/11
Current Ratio	2:1	2:1	2:1	2:1
Salaries as a % of Operating Expenditure (excl. Grants)	30%	26.7%	25.8%	27.4%

Current ratio

- Current ratio measures the ability of the Cacadu District Municipality to pay its current liabilities out of the current assets. The industry usually looks for a ratio of 2:1, however the acceptable current ratio is 1:1 for municipalities.
- The current ratio is above 1:1 which means that the Cacadu District Municipality will be able to meet its short term obligation if the trend continues.
- The ratio needs to be given utmost attention and the Cacadu District Municipality will have to create cash through the operating account (minimise costs) to maintain liquidity.

Salaries ratio

Employee costs represents 19.7% of the total expenditure including project expenditure for the 2011/12 financial year. This ratio will increase in the outer years when conditional grant income (such as the Kou-Kamma Flood Relief Funding) is expected to decrease. It should however be pointed out that the payroll costs as a percentage of the discretionary revenue is 43.9%

Ratio analysis

The current debt to revenue ratio need to be maintained going forward. The financial plan tries not to place more pressure on those ratios that are stretched (current ratios) and projects improved financial ratios in the outer financial years.
The level of capital investment and infrastructure projects in the outer years depends on (cash) surpluses and the financial plan is utilizing these (cash) surpluses towards capital infrastructure investments and soft support and capacity building programmes.

Challenges

The Cacadu District Municipality is facing the following challenges:

- Dependence on grant funding;
- Collectively managing the cost down (doing more with less);
- Reviewing all Cacadu District Municipality's services and programs for operational efficiencies to improve service levels and delivery;
- Exploring opportunities for cost saving (shared services); and
- Exploring Management and Renewals Strategy.
- Additional function such as Environment Health services and Fire Fighting services and decreasing Equitable of national revenues.

Financial Risks

The financial risks include:

- Changes in economic variables like inflation, petrol price, etc;
- Current economic downscale and the impact on payment levels and grant funding;
- Unemployment trends; and
- Global financial instability.

The Cacadu District Municipality's financial viability has been planned through financial modeling over five (5) years, the focus being on its financial performance, financial position and the cash flow statement. The plan is based on a number of assumptions. The assumptions have been developed to reflect a sustainable financial position over a planned period and to ensure that there is sufficient capacity to fund operating and capital expenditure. The plan seeks to address short-term and to achieve long-term financial stability while maintaining user charges/tariffs within reasonable levels.

The long-term financial plan has taken a conservative approach in projecting the Cacadu District Municipality's financial position in the outer years. A Sustainability Assessment Report was first tabled in a council meeting held on 26 August 2009.

This report clearly identified the risks of current funding strategies and gave advice with regard to avoiding future cash flow problems in the medium term.

Statement of tariff setting and revenue strategies

The MFMA requires annual budgets of municipalities to be funded by realistically anticipated revenue to be collected, based on the collection level to date and the actual revenue collected in previous financial years.

The Cacadu District Municipality annually reviews the tariffs to ascertain whether they are still capable of producing the required revenue envelope, taking note of the prevailing trends. This

process of tariff setting takes place within the framework of the Cacadu District Municipality's Tariff Policy, which is based on social, economic and financial principles.

While the Cacadu District Municipality is committed to maintain tariff increases within the forecasted inflation, increases above inflation are applied to some services (mainly major trading services) due to budgetary requirements aimed at sustaining service provision.

For the 2011/12 financial year tariff increases for the major services were driven by the following broad considerations:

- The projected electricity and fuel levy increases;
- The deteriorated economic outlook; and
- The impact of inflation and other cost increases.

Informed by the aforementioned considerations, the Cacadu District Municipality will increase tariffs for its services

The scheduled of tariffs and charges is attached as **Annexure "F"**.

CHAPTER 11

Expenditure On Allocations And Grant Programme

DC10 Cacadu - Supporting Table SA18 Transfers and grant receipts

Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
RECEIPTS:									
Operating Transfers and Grants									
National Government:	52,223	134,686	217,348	148,700	187,609	162,845	88,668	71,167	73,817
Local Government Equitable Share	7,423	10,920	13,968	18,294	18,294	18,294	14,591	15,460	16,484
RSC Levy Replacement	41,296	46,518	49,678	51,093	51,093	51,093	52,629	54,207	55,833
Finance Management	1,008	409	1,401	1,300	1,300	1,250	1,250	1,500	1,500
Municipal Systems Improvement	188	1,387	932	970	970	970	790	–	–
Other transfers/ grants	–	–	–	–	–	–	–	–	–
Restructuring	2,308	167	308	–	–	–	–	–	–
Municipal Infrastructure (MIG)	–	75,284	151,061	77,043	115,952	91,238	19,408	–	–
Provincial Government:	8,099	6,790	59,087	68,529	62,407	56,122	39,173	18,593	17,893
Health subsidy	–	–	36,646	49,253	20,779	20,779	–	–	–
Environmental Health Subsidy	–	–	–	–	–	–	–	–	–
Housing	–	659	1,203	1,097	1,097	1,097	–	–	–
Disaster management	–	3,115	4,850	2,550	4,450	4,952	1,000	1,000	1,000
Roadwork pensioners	2,958	3,016	3,233	3,602	3,602	3,602	3,556	–	–
Other transfers/ grants	5,141	–	13,156	12,027	32,479	25,693	34,617	17,593	16,893
Other grant providers:	351	–	1,517	–	6,283	4,183	2,100	–	–
Development Bank of South Africa	351	–	1,517	–	6,283	4,183	2,100	–	–
Total Operating Transfers and Grants	60,673	141,476	277,952	217,229	256,299	223,150	129,941	89,760	91,710
Capital Transfers and Grants									
National Government:	–	–	–	–	–	–	–	–	–
Provincial Government:	–	–	–	–	–	–	–	–	–
Other grant providers:	–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	–	–	–	–	–	–	–	–	–
TOTAL RECEIPTS OF TRANSFERS & GRANTS	60,673	141,476	277,952	217,229	256,299	223,150	129,941	89,760	91,710

DC10 Cacadu - Supporting Table SA19 Expenditure on transfers and grant programme

Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
EXPENDITURE:									
Operating expenditure of Transfers and Grants									
National Government:	51,027	139,394	216,448	145,692	175,865	155,684	87,532	70,855	73,563
Local Government Equitable Share	7,423	10,920	13,968	18,294	18,294	18,294	14,591	15,460	16,484
RSC Levy Replacement	41,296	46,518	49,678	51,093	51,093	51,093	52,629	54,207	55,833
Finance Management	–	412	1,406	1,300	1,300	1,269	1,122	1,188	1,246
Municipal Systems Improvement	–	222	638	970	720	720	190	–	–
Other transfers/ grants	–	–	–	–	–	–	–	–	–
Restructuring	2,308	394	308	–	–	–	–	–	–
Municipal Infrastructure (MIG)	–	80,928	150,451	74,035	104,458	84,308	19,000	–	–
Provincial Government:	8,742	38,649	56,727	60,736	44,487	41,050	17,994	7,794	8,168
Health subsidy	–	(1,869)	36,112	49,253	20,779	20,779	–	–	–
Environmental Health Subsidy	–	–	–	–	–	–	–	–	–
Housing	–	220	1,203	1,097	1,097	1,097	–	–	–
Disaster management	–	977	3,249	1,000	3,030	3,532	1,000	1,000	1,000
Roadwork pensioners	2,958	3,016	3,233	3,602	3,602	3,602	3,556	–	–
Other transfers/ grants	5,784	36,304	12,931	5,784	15,980	12,042	13,438	6,794	7,168
Other grant providers:	–	–	974	–	6,283	4,183	2,100	–	–
Development Bank of South Africa	–	–	974	–	6,283	4,183	2,100	–	–
Total operating expenditure of Transfers and Grants:	59,770	178,043	274,148	206,428	226,634	200,917	107,625	78,649	81,731
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	59,770	178,043	274,148	206,428	226,634	200,917	107,625	78,649	81,731

DC10 Cacadu - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Operating transfers and grants:									
National Government:									
Balance unspent at beginning of the year	45,161	148,909	151,217	102,226	102,226	102,226	23,984	5,713	7,024
Current year receipts	190,003	97,677	105,618	42,622	77,442	77,442	69,260	72,166	74,817
Conditions met - transferred to revenue	86,255	95,369	154,609	145,692	175,865	155,684	87,532	70,855	73,563
Conditions still to be met - transferred to liabilities	148,909	151,217	102,226	(844)	3,804	23,984	5,713	7,024	8,278
Provincial Government:									
Balance unspent at beginning of the year	35,504	44,227	39,589	31,278	31,278	31,278	48,618	31,625	14,631
Current year receipts	23,189	13,644	50,100	61,827	61,827	61,827	1,000	1,000	1,000
Conditions met - transferred to revenue	14,466	18,282	58,410	60,736	44,487	41,050	17,994	7,794	8,168
Conditions still to be met - transferred to liabilities	44,227	39,589	31,278	32,369	32,369	48,618	31,625	14,631	7,837
District Municipality:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities									
Other grant providers:									
Balance unspent at beginning of the year		224	966	484	484	484	(0)	(0)	(0)
Current year receipts	224	963	1,919		5,799	5,799	2,100		
Conditions met - transferred to revenue	–	221	2,401	–	6,283	4,183	2,100	–	–
Conditions still to be met - transferred to liabilities	224	966	484	484	(0)	(0)	(0)	(0)	(0)
Total operating transfers and grants revenue	100,721	113,872	215,420	206,428	226,634	200,917	107,625	78,649	81,731
Total operating transfers and grants - CTBM	193,360	191,772	133,988	32,009	36,173	72,603	37,337	21,655	16,115
Capital transfers and grants:									
National Government:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities									
Provincial Government:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities									
District Municipality:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities									
Other grant providers:									
Balance unspent at beginning of the year									
Current year receipts									
Conditions met - transferred to revenue	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities									
Total capital transfers and grants revenue	–	–	–	–	–	–	–	–	–
Total capital transfers and grants - CTBM	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE	100,721	113,872	215,420	206,428	226,634	200,917	107,625	78,649	81,731
TOTAL TRANSFERS AND GRANTS - CTBM	193,360	191,772	133,988	32,009	36,173	72,603	37,337	21,655	16,115

CHAPTER 12

Allocation And Grants Made By The Municipality

DC10 Cacadu - Supporting Table SA21 Transfers and grants made by the municipality

Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Transfers to other municipalities									
Environmental Health Subsidy	5,355	5,890	6,479	6,442	6,442	6,442	7,086	7,587	8,113
TOTAL TRANSFERS TO MUNICIPALITIES:	5,355	5,890	6,479	6,442	6,442	6,442	7,086	7,587	8,113
Transfers to Entities/Other External Mechanisms									
Kouga Development Agency	500	550	800	864	864	864	500	–	–
Other	170	1,880	160	160	160	160	–	–	–
TOTAL TRANSFERS TO ENTITIES/EMs'	–	–	–	–	–	–	–	–	–
Transfers to other Organs of State									
Environmental Health Subsidy									
TOTAL TRANSFERS TO OTHER ORGANS OF STATE:	–	–	–	–	–	–	–	–	–
Grants to Organisations/ Groups of Individuals									
Environmental Health Subsidy									
TOTAL GRANTS TO ORGANISATIONS/GROUPS OF INDIVIDUALS:	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	5,355	5,890	6,479	6,442	6,442	6,442	7,086	7,587	8,113

CHAPTER 13

Councillor and Board Members Allowances and Employee Benefits

DC10 Cacadu - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)									
Salary	2,672	3,104	3,177	3,619	3,619	3,264	4,254	4,509	4,734
Pension Contributions									
Medical Aid Contributions									
Motor vehicle allowance	941	1,149	1,115	1,143	1,143	1,149	1,418	1,503	1,578
Cell phone allowance	159	179	185	205	205	191	250	265	278
Housing allowance	–	–	–	–	–	–	–	–	–
Other benefits or allowances	34	40	63	97	97	79	118	126	132
In-kind benefits	–	–	–	–	–	–	–	–	–
Sub Total - Councillors	3,806	4,472	4,539	5,065	5,065	4,684	6,040	6,402	6,723
% increase		17.5%	1.5%	11.6%	–	(7.5%)	29.0%	6.0%	5.0%
Senior Managers of the Municipality									
Salary	1,680	2,241	–	2,684	2,684	2,684	2,817	1,625	3,135
Pension Contributions	191	254	–	283	283	283	291	309	317
Medical Aid Contributions	22	28	–	35	35	35	34	36	–
Motor vehicle allowance	–	–	616	540	540	263	540	572	601
Cell phone allowance	–	–	–	25	25	25	25	27	28
Housing allowance	–	–	–	–	–	–	–	–	–
Performance Bonus	354	35	–	216	216	216	222	107	248
Other benefits or allowances	19	21	7	79	79	79	52	55	51
In-kind benefits	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality	2,266	2,579	624	3,862	3,862	3,585	3,982	2,732	4,380
% increase		13.8%	(75.8%)	519.2%	–	(7.2%)	11.1%	(31.4%)	60.4%
Other Municipal Staff									
Basic Salaries and Wages	14,752	17,502	21,796	27,199	27,199	20,422	24,317	27,136	27,065
Pension Contributions	399	531	952	746	746	675	1,444	1,423	1,498
Medical Aid Contributions	847	131	387	3,581	3,581	3,864	4,405	4,667	4,926
Motor vehicle allowance	1,420	1,750	1,199	980	980	1,083	1,190	1,261	1,324
Cell phone allowance	152	158	132	141	141	137	171	182	191
Housing allowance	64	80	79	116	116	62	404	429	450
Overtime	–	–	–	–	–	–	–	–	–
Bonus	525	319	304	277	277	200	511	681	580
Other benefits or allowances	4,643	6,055	4,402	664	664	414	867	1,012	1,069
Payments in lieu of leave	548	648	554	750	750	750	500	550	600
Sub Total - Other Municipal Staff	23,350	27,175	29,805	34,454	34,454	27,607	33,810	37,341	37,702
% increase		16.4%	9.7%	15.6%	–	(19.9%)	22.5%	10.4%	1.0%
Total Parent Municipality	29,422	34,226	34,967	43,381	43,381	35,876	43,831	46,475	48,805
		16.3%	2.2%	24.1%	–	(17.3%)	22.2%	6.0%	5.0%
Board Members of Entities									
Salary	–	–	–	–	–	–	–	–	–
Pension Contributions	–	–	–	–	–	–	–	–	–
Medical Aid Contributions	–	–	–	–	–	–	–	–	–
Motor vehicle allowance	–	–	–	–	–	–	–	–	–
Cell phone allowances	–	–	–	–	–	–	–	–	–
Housing allowance	–	–	–	–	–	–	–	–	–
Board Fees	–	–	–	–	–	–	–	–	–
Other benefits and allowances	–	–	–	–	–	–	–	–	–
In-kind benefits	–	–	–	–	–	–	–	–	–
Sub Total - Board Members of Entities	–	–	–	–	–	–	–	–	–
% increase		–	–	–	–	–	–	–	–
Senior Managers of Entities									
Salary	–	–	–	–	–	–	–	–	–
Pension Contributions	–	–	–	–	–	–	–	–	–
Medical Aid Contributions	–	–	–	–	–	–	–	–	–
Motor vehicle allowance	–	–	–	–	–	–	–	–	–
Cell phone allowances	–	–	–	–	–	–	–	–	–
Housing allowance	–	–	–	–	–	–	–	–	–
Performance Bonus	–	–	–	–	–	–	–	–	–
Other benefits or allowances	–	–	–	–	–	–	–	–	–
In-kind benefits	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Entities	–	–	–	–	–	–	–	–	–
% increase		–	–	–	–	–	–	–	–
Other Staff of Entities									
Basic Salaries and Wages	–	–	–	–	–	–	–	–	–
Pension Contributions	–	–	–	–	–	–	–	–	–
Medical Aid Contributions	–	–	–	–	–	–	–	–	–
Motor vehicle allowance	–	–	–	–	–	–	–	–	–
Cell phone allowances	–	–	–	–	–	–	–	–	–
Housing allowance	–	–	–	–	–	–	–	–	–
Overtime	–	–	–	–	–	–	–	–	–
Performance Bonus	–	–	–	–	–	–	–	–	–
Other benefits or allowances	–	–	–	–	–	–	–	–	–
In-kind benefits	–	–	–	–	–	–	–	–	–
Sub Total - Other Staff of Entities	–	–	–	–	–	–	–	–	–
% increase		–	–	–	–	–	–	–	–
Total Municipal Entities	–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS	29,422	34,226	34,967	43,381	43,381	35,876	43,831	46,475	48,805
% increase		16.3%	2.2%	24.1%	–	(17.3%)	22.2%	6.0%	5.0%
TOTAL MANAGERS AND STAFF	25,616	29,754	30,428	38,316	38,316	31,192	37,792	40,072	42,083

DC10 Cacadu - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	No. 10	Salary	Contrib. 1.	Allowances	Performance Bonuses	In-kind benefits 2.	Total Package 3.
Councillors							
Speaker		384,836	9,227	147,308			541,371
Chief Whip							–
Executive Mayor		481,046	10,604	198,470			690,120
Deputy Executive Mayor							–
Executive Committee		3,388,118	98,169	1,322,222			4,808,509
Total for all other councillors							–
Total Councillors	–	4,254,000	118,000	1,668,000			6,040,000
Senior Managers of the Municipality							
Municipal Manager (MM)		706,220	152,627	163,200	60,569		1,082,616
Chief Finance Officer		651,412	110,652	150,000	53,973		966,037
Director Infrastucture		705,842	100,355	106,000	53,973		966,170
Director Local Economic Development		753,549	13,405	146,000	53,973		966,927
							–
Total Senior Managers of the Municipality	–	2,817,023	377,039	565,200	222,488	–	3,981,750
A Heading for Each Entity							
List each member of board by designation							
		–	–	–	–		–
							–
Total for municipal entities	–	–	–	–	–	–	–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	–	7,071,023	495,039	2,233,200	222,488	–	10,021,750

DC10 Cacadu - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	2009/10			Current Year 2010/11			Budget Year 2011/12		
Number	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities									
Councillors (Political Office Bearers plus Other Councillors)	27	–	27	27	–	27	27	–	27
Board Members of municipal entities									
Municipal employees									
Municipal Manager and Senior Managers	4	–	4	4	–	4	4	–	4
Other Managers	16	–	16	16	–	16	16	–	16
Professionals	3	1	2	3	1	2	3	1	2
Finance	3	1	2	3	1	2	3	1	2
Spatial/town planning									
Information Technology									
Roads									
Electricity									
Water									
Sanitation									
Refuse									
Other	9	3	6	9	3	6	9	3	6
Technicians	7	3	4	7	3	4	7	3	4
Finance	5	3	2	5	3	2	5	3	2
Spatial/town planning	1	–	1	1	–	1	1	–	1
Information Technology	1	–	1	1	–	1	1	–	1
Roads									
Electricity									
Water									
Sanitation									
Refuse									
Other									
Clerks (Clerical and administrative)	26	7	19	26	7	19	26	7	19
Service and sales workers	19	7	12	19	7	12	19	7	12
Skilled agricultural and fishery workers									
Craft and related trades									
Plant and Machine Operators									
Elementary Occupations	11	–	11	11	–	11	11	–	11
TOTAL PERSONNEL NUMBERS	122	21	101	122	21	101	122	21	101
% increase				–	–	–	–	–	–
Total municipal employees headcount									
Finance personnel headcount									
Human Resources personnel headcount									

CHAPTER 14

Monthly Targets For Revenue, Expenditure And Cash Flow

DC10 Cacadu - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue By Source															
Property rates	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	89	89	89	89	89	89	89	89	89	89	89	90	1,073	1,138	1,195
Interest earned - external investments	1,577	1,577	1,578	1,577	1,577	1,578	1,577	1,577	1,578	1,577	1,577	1,578	18,930	17,660	19,486
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services	2	2	2	2	2	2	2	2	2	2	2	3	30	30	30
Transfers recognised - operational	12,440	8,758	16,081	7,874	7,975	13,960	9,975	7,319	13,374	6,864	6,864	13,899	125,385	88,760	92,341
Other revenue	102	102	802	102	103	21,519	102	102	802	102	102	22,419	46,360	15,435	15,663
Gains on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contrib	**14,212**	**10,530**	**18,552**	**9,646**	**9,748**	**37,148**	**11,747**	**9,090**	**15,845**	**8,636**	**8,636**	**37,988**	**191,778**	**123,022**	**128,715**
Expenditure By Type															
Employee related costs	3,053	3,053	3,098	3,053	3,797	3,098	3,053	3,053	3,098	3,053	3,272	3,112	37,792	40,072	42,083
Remuneration of councillors	500	500	500	500	500	500	500	500	500	500	537	502	6,040	6,402	6,723
Debt impairment	17	17	17	17	17	42	17	17	17	17	17	42	250	270	290
Depreciation & asset impairment	86	86	86	86	86	86	86	86	86	86	86	86	1,031	1,087	1,143
Finance charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services	258	258	408	258	258	408	258	258	408	258	258	409	3,697	4,059	4,358
Transfers and grants	4,624	4,632	4,629	4,624	4,684	4,629	4,624	4,624	4,629	4,624	4,636	12,409	63,368	24,025	25,453
Other expenditure	6,750	7,686	7,707	6,631	6,323	7,014	5,948	5,783	6,619	6,288	5,643	7,208	79,601	47,106	48,666
Loss on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure	**15,287**	**16,231**	**16,444**	**15,168**	**15,664**	**15,776**	**14,486**	**14,321**	**15,356**	**14,826**	**14,449**	**23,769**	**191,778**	**123,022**	**128,715**
Surplus/(Deficit)	(1,076)	(5,701)	2,108	(5,523)	(5,917)	21,372	(2,739)	(5,231)	489	(6,190)	(5,813)	14,219	–	–	–
Transfers recognised - capital	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contributions recognised - capital	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contributed assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(1,076)	(5,701)	2,108	(5,523)	(5,917)	21,372	(2,739)	(5,231)	489	(6,190)	(5,813)	14,219	–	–	–
Taxation	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	(1,076)	(5,701)	2,108	(5,523)	(5,917)	21,372	(2,739)	(5,231)	489	(6,190)	(5,813)	14,219	–	–	–

DC10 Cacadu - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue by Vote															
Executive and Council	841	841	1,087	841	841	5,859	841	841	1,087	841	841	5,860	20,621	12,503	13,069
Finance and Corporate services	9,644	6,088	9,962	6,088	6,088	10,937	6,088	6,088	9,962	6,088	6,088	11,859	94,982	93,054	97,716
Planning and Infrastructure	0	0	3,356	0	0	7,811	2,000	0	1,356	0	0	8,711	23,235	8,800	8,800
Health	87	87	87	87	87	247	87	87	87	87	87	247	1,365	359	399
Community and Social Services	844	844	844	844	844	844	844	844	844	844	844	844	10,132	6,794	7,168
Housing	–	–	350	–	–	625	–	–	350	–	–	625	1,950	–	–
Public Safety	–	–	250	–	1	6,338	–	–	250	–	–	6,338	13,176	1,001	1,001
Sports and Recreation	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste Management	–	–	–	–	–	500	–	–	–	–	–	500	1,000	–	–
Roads	358	358	837	358	358	1,310	358	358	837	358	358	1,310	7,159	11	11
Water	2,437	2,311	1,528	1,427	1,528	1,952	1,528	872	821	417	417	969	16,208	–	–
Electricity	–	–	250	–	–	250	–	–	250	–	–	250	1,000	–	–
Other	–	–	–	–	–	475	–	–	–	–	–	475	950	500	550
Total Revenue by Vote	**14,212**	**10,530**	**18,552**	**9,646**	**9,748**	**37,148**	**11,747**	**9,090**	**15,845**	**8,636**	**8,636**	**37,988**	**191,778**	**123,022**	**128,715**
Expenditure by Vote to be appropriated															
Executive and Council	4,091	4,482	4,540	4,171	4,329	4,653	4,018	3,689	4,258	4,374	3,795	4,380	50,781	48,288	50,565
Finance and Corporate services	3,063	3,682	3,520	3,039	3,264	3,049	2,535	2,699	3,000	2,519	2,632	3,017	36,021	30,324	31,862
Planning and Infrastructure	2,432	2,459	2,475	2,432	2,449	2,475	2,432	2,432	2,475	2,432	2,458	2,484	29,434	14,970	15,293
Health	2,029	270	303	2,054	274	304	2,029	257	328	2,029	267	305	10,448	10,054	10,727
Community and Social Services	844	844	844	844	844	844	844	844	844	844	844	844	10,132	6,794	7,168
Housing	191	192	191	191	191	191	191	191	191	191	194	192	2,295	365	383
Public Safety	1,522	1,608	1,553	1,522	1,584	1,553	1,522	1,522	1,553	1,522	1,555	1,561	18,579	7,708	7,983
Sports and Recreation	42	42	42	42	42	42	42	42	42	42	42	42	500	500	500
Waste Management	83	83	83	83	83	83	83	83	83	83	83	84	1,000	–	–
Roads	682	684	695	682	710	685	682	682	685	682	689	688	8,246	1,162	1,219
Water	1,427	1,428	1,430	1,427	1,442	1,430	1,427	1,427	1,430	1,427	1,432	1,437	17,165	1,014	1,065
Electricity	200	–	300	–	–	–	–	–	–	–	–	500	1,000	–	–
Other	509	513	524	509	509	524	509	509	524	509	514	526	6,177	1,843	1,950
Total Expenditure by Vote	**17,116**	**16,287**	**16,501**	**16,997**	**15,721**	**15,833**	**16,314**	**14,378**	**15,413**	**16,654**	**14,506**	**16,059**	**191,778**	**123,022**	**128,715**
Surplus/(Deficit) before assoc.	**(2,904)**	**(5,758)**	**2,052**	**(7,351)**	**(5,973)**	**21,316**	**(4,567)**	**(5,287)**	**432**	**(8,018)**	**(5,870)**	**21,929**	**–**	**0**	**(0)**
Taxation												–	–	–	–
Attributable to minorities												–	–	–	–
Share of surplus/ (deficit) of associate												–	–	–	–
Surplus/(Deficit)	**(2,904)**	**(5,758)**	**2,052**	**(7,351)**	**(5,973)**	**21,316**	**(4,567)**	**(5,287)**	**432**	**(8,018)**	**(5,870)**	**21,929**	**–**	**0**	**(0)**

DC10 Cacadu - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Revenue - Standard															
Governance and administration	10,485	6,929	11,050	6,929	6,929	16,796	6,929	6,929	11,050	6,929	6,929	17,719	115,603	105,557	110,785
Executive and council	841	841	1,087	841	841	5,859	841	841	1,087	841	841	5,860	20,621	12,503	13,069
Budget and treasury office	5,961	5,961	9,451	5,961	5,961	9,451	5,961	5,961	9,451	5,961	5,961	9,822	85,866	87,186	91,560
Corporate services	3,682	127	512	127	127	1,487	127	127	512	127	127	2,037	9,117	5,868	6,156
Community and public safety	931	931	1,531	931	932	8,054	931	931	1,531	931	931	8,054	26,623	8,154	8,568
Community and social services	844	844	844	844	844	844	844	844	844	844	844	844	10,132	6,794	7,168
Sport and recreation	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety	–	–	250	–	1	6,338	–	–	250	–	–	6,338	13,176	1,001	1,001
Housing	–	–	350	–	–	625	–	–	350	–	–	625	1,950	–	–
Health	87	87	87	87	87	247	87	87	87	87	87	247	1,365	359	399
Economic and environmental services	358	358	4,193	358	358	9,121	2,358	358	2,193	358	358	10,021	30,394	8,811	8,811
Planning and development	0	0	3,356	0	0	7,811	2,000	0	1,356	0	0	8,711	23,235	8,800	8,800
Road transport	358	358	837	358	358	1,310	358	358	837	358	358	1,310	7,159	11	11
Environmental protection	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services	2,437	2,311	1,778	1,427	1,528	2,702	1,528	872	1,071	417	417	1,719	18,208	–	–
Electricity	–	–	250	–	–	250	–	–	250	–	–	250	1,000	–	–
Water	2,437	2,311	1,528	1,427	1,528	1,952	1,528	872	821	417	417	969	16,208	–	–
Waste water management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management	–	–	–	–	–	500	–	–	–	–	–	500	1,000	–	–
Other	–	–	–	–	–	475	–	–	–	–	–	475	950	500	550
Total Revenue - Standard	14,212	10,530	18,552	9,646	9,748	37,148	11,747	9,090	15,845	8,636	8,636	37,988	191,778	123,022	128,715
Expenditure - Standard															
Governance and administration	7,155	8,164	8,060	7,211	7,593	7,702	6,553	6,388	7,258	6,893	6,427	7,397	86,802	78,612	82,427
Executive and council	4,091	4,482	4,540	4,171	4,329	4,653	4,018	3,689	4,258	4,374	3,795	4,381	50,782	48,288	50,565
Budget and treasury office	1,273	1,309	1,438	1,273	1,369	923	733	733	918	753	815	926	12,459	9,059	9,464
Corporate services	1,791	2,373	2,082	1,767	1,895	2,126	1,803	1,967	2,082	1,767	1,817	2,090	23,561	21,265	22,398
Community and public safety	4,628	2,956	2,934	4,653	2,935	2,934	4,628	2,856	2,959	4,628	2,902	2,943	41,954	25,421	26,761
Community and social services	844	844	844	844	844	844	844	844	844	844	844	844	10,132	6,794	7,168
Sport and recreation	42	42	42	42	42	42	42	42	42	42	42	42	500	500	500
Public safety	1,522	1,608	1,553	1,522	1,584	1,553	1,522	1,522	1,553	1,522	1,555	1,561	18,579	7,708	7,983
Housing	191	192	191	191	191	191	191	191	191	191	194	192	2,295	365	383
Health	2,029	270	303	2,054	274	304	2,029	257	328	2,029	267	305	10,448	10,054	10,727
Economic and environmental services	3,114	3,143	3,169	3,114	3,159	3,160	3,114	3,114	3,159	3,114	3,147	3,172	37,680	16,132	16,512
Planning and development	2,432	2,459	2,475	2,432	2,449	2,475	2,432	2,432	2,475	2,432	2,458	2,484	29,434	14,970	15,293
Road transport	682	684	695	682	710	685	682	682	685	682	689	688	8,246	1,162	1,219
Environmental protection	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services	1,710	1,511	1,813	1,510	1,525	1,513	1,510	1,510	1,513	1,510	1,515	2,021	19,165	1,014	1,065
Electricity	200	–	300	–	–	–	–	–	–	–	–	500	1,000	–	–
Water	1,427	1,428	1,430	1,427	1,442	1,430	1,427	1,427	1,430	1,427	1,432	1,437	17,165	1,014	1,065
Waste water management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management	83	83	83	83	83	83	83	83	83	83	83	84	1,000	–	–
Other	509	513	524	509	509	524	509	509	524	509	514	526	6,177	1,843	1,950
Total Expenditure - Standard	17,116	16,287	16,501	16,997	15,721	15,833	16,314	14,378	15,413	16,654	14,506	16,059	191,778	123,022	128,715
Surplus/(Deficit) before assoc.	(2,904)	(5,758)	2,052	(7,351)	(5,973)	21,316	(4,567)	(5,287)	432	(8,018)	(5,870)	21,929	–	–	–
Share of surplus/ (deficit) of associate												–	–	–	–
Surplus/(Deficit)	(2,904)	(5,758)	2,052	(7,351)	(5,973)	21,316	(4,567)	(5,287)	432	(8,018)	(5,870)	21,929	–	–	–

DC10 Cacadu - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
***Multi-year expenditure** to be appropriated*															
Executive and Council													–	–	–
Finance and Corporate services	–	–	2,000	–	–	–	3,000	–	–	–	1,000	(4,000)	2,000	2,500	1,500
Planning and Infrastructure													–	–	–
Health													–	–	–
Community and Social Services													–	–	–
Housing													–	–	–
Public Safety													–	–	–
Sports and Recreation													–	–	–
Waste Management													–	–	–
Roads													–	–	–
Water													–	–	–
Electricity													–	–	–
Other													–	–	–
Capital multi-year expenditure sub-total	**–**	**–**	**2,000**	**–**	**–**	**–**	**3,000**	**–**	**–**	**–**	**1,000**	**(4,000)**	**2,000**	**2,500**	**1,500**
***Single-year expenditure** to be appropriated*															
Executive and Council		–	–	–	–	1,168	–	–	–	–	–	–	1,168	–	–
Finance and Corporate services		1,000	–	–	500	–	–	–	–	–	–	654	2,154	–	–
Planning and Infrastructure	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and Social Services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public Safety	–	–	1,200	–	–	–	–	–	–	–	–	–	1,200	–	–
Sports and Recreation	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste Management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Roads	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Electricity	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–	–	30	30	–	–
Capital single-year expenditure sub-total	**–**	**1,000**	**1,200**	**–**	**500**	**1,168**	**–**	**–**	**–**	**–**	**–**	**684**	**4,552**	**–**	**–**
Total Capital Expenditure	**–**	**1,000**	**3,200**	**–**	**500**	**1,168**	**3,000**	**–**	**–**	**–**	**1,000**	**(3,316)**	**6,552**	**2,500**	**1,500**

DC10 Cacadu - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Capital Expenditure - Standard															
Governance and administration	–	1,000	–	–	500	1,168	–	–	–	–	–	654	3,322	2,500	1,500
Executive and council	–	–	–	–	–	1,168	–	–	–	–	–	–	1,168	–	–
Budget and treasury office	–	1,000	–	–	500	–	–	–	–	–	–	654	2,154	2,500	1,500
Corporate services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety	–	–	1,200	–	–	–	–	–	–	–	–	–	1,200	–	–
Community and social services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety	–	–	1,200	–	–	–	–	–	–	–	–	–	1,200	–	–
Housing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Planning and development	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Road transport	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Electricity	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–	–	–	30	30	–	–
Total Capital Expenditure - Standard	–	1,000	1,200	–	500	1,168	–	–	–	–	–	684	4,552	2,500	1,500

DC10 Cacadu - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2011/12												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Cash Receipts By Source													1		
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	89	89	89	89	89	89	89	89	89	89	89	90	1,073	1,138	1,195
Interest earned - external investments	1,577	1,577	1,578	1,577	1,577	1,578	1,577	1,577	1,578	1,577	1,577	1,578	18,930	17,660	19,486
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	2	2	2	2	2	2	2	2	2	2	2	3	30	30	30
Transfer receipts - operational	12,440	8,758	16,081	7,874	7,975	13,960	9,975	7,319	13,374	6,864	6,864	13,899	125,385	88,760	92,341
Other revenue	102	102	802	102	103	21,519	102	102	802	102	102	22,419	46,360	15,435	15,663
Cash Receipts by Source	14,212	10,530	18,552	9,646	9,748	37,148	11,747	9,090	15,845	8,636	8,636	37,988	191,778	123,022	128,715
Other Cash Flows by Source															
Transfer receipts - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	14,212	10,530	18,552	9,646	9,748	37,148	11,747	9,090	15,845	8,636	8,636	37,988	191,778	123,022	128,715
Cash Payments by Type															
Employee related costs	3,053	3,053	3,098	3,053	3,797	3,098	3,053	3,053	3,098	3,053	3,272	3,112	37,792	40,072	42,083
Remuneration of councillors	500	500	500	500	500	500	500	500	500	500	537	502	6,040	6,402	6,723
Collection costs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	258	258	408	258	258	408	258	258	408	258	258	409	3,697	4,059	4,358
Grants and subsidies paid - other municipalities	4,624	4,632	4,629	4,624	4,684	4,629	4,624	4,624	4,629	4,624	4,636	4,642	55,601	16,252	17,139
Grants and subsidies paid - other	1,828	57	57	1,828	57	57	1,828	57	57	1,828	57	57	7,766	-	-
General expenses	6,746	7,686	7,707	6,631	6,323	7,014	5,945	5,783	6,619	6,288	5,643	7,415	79,801	47,326	48,906
Cash Payments by Type	17,010	16,185	16,398	16,894	15,619	15,705	16,208	14,275	15,311	16,551	14,403	16,138	190,697	114,112	119,209
Other Cash Flows/Payments by Type															
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments												-			
Total Cash Payments by Type	17,010	16,185	16,398	16,894	15,619	15,705	16,208	14,275	15,311	16,551	14,403	16,138	190,697	114,112	119,209
NET INCREASE/(DECREASE) IN CASH HELD	(2,798)	(5,655)	2,154	(7,248)	(5,871)	21,443	(4,461)	(5,185)	535	(7,916)	(5,767)	21,850	1,081	8,911	9,506
Cash/cash equivalents at the month/year begin:		(2,798)	(8,453)	(6,299)	(13,547)	(19,418)	2,025	(2,436)	(7,621)	(7,086)	(15,002)	(20,769)	-	1,081	9,991
Cash/cash equivalents at the month/year end:	(2,798)	(8,453)	(6,299)	(13,547)	(19,418)	2,025	(2,436)	(7,621)	(7,086)	(15,002)	(20,769)	1,081	1,081	9,991	19,498

CHAPTER 15

Annual Budgets & SDBIP: Internal Departments

CHAPTER 15

ANNUAL BUDGETS AND SDBIP – INTERNAL DEPARTMENTS

(For information refer **Annexure "G"**)

CHAPTER 16

Contracts having Future Budgetary Implications

DC10 Cacadu - Supporting Table SA33 Contracts having future budgetary implications

Description	Preceding Years	Current Year 2010/11	2011/12 Medium Term Revenue & Expenditure Framework			Forecast 2014/15	Forecast 2015/16	Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Total Contract Value
R thousand	Total	Original Budget	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:													
Revenue Obligation By Contract													
Contract 1													–
Contract 2													–
Contract 3 etc													–
Total Operating Revenue Implication	–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract													
Contract 1													–
Contract 2													–
Contract 3 etc													–
Total Operating Expenditure Implication	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract													
Contract 1													–
Contract 2													–
Contract 3 etc													–
Total Capital Expenditure Implication	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication	–	–	–	–	–	–	–	–	–	–	–	–	–
Entities:													
Revenue Obligation By Contract													
Contract 1													–
Contract 2													–
Contract 3 etc													–
Total Operating Revenue Implication	–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract													
Contract 1													–
Contract 2													–
Contract 3 etc													–
Total Operating Expenditure Implication	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract													
Contract 1													–
Contract 2													–
Contract 3 etc													–
Total Capital Expenditure Implication	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Entity Expenditure Implication	–	–	–	–	–	–	–	–	–	–	–	–	–

CHAPTER 17

Capital Expenditure Details

CHAPTER 17

CAPITAL EXPENDITURE DETAILS

(For more information refer **Annexure "E"**)

Explanatory notes to Table A9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE. Cacadu District Municipality does not meet these recommendations, because it does not have infrastructural assets.

DC10 Cacadu - Table A9 Asset Management

Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
CAPITAL EXPENDITURE									
Total New Assets	985	489	3,865	1,650	1,650	1,650	6,552	2,500	1,500
Infrastructure - Road transport	–	–	–	–	–	–	–	–	–
Infrastructure - Electricity	–	–	–	–	–	–	–	–	–
Infrastructure - Water	–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation	–	–	–	–	–	–	–	–	–
Infrastructure - Other	–	–	–	–	–	–	–	–	–
Infrastructure	–	–	–	–	–	–	–	–	–
Community	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	985	489	3,865	1,650	1,650	1,650	6,552	2,500	1,500
Agricultural Assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangibles	–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets	–	–	–	–	–	–	–	–	–
Infrastructure - Road transport	–	–	–	–	–	–	–	–	–
Infrastructure - Electricity	–	–	–	–	–	–	–	–	–
Infrastructure - Water	–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation	–	–	–	–	–	–	–	–	–
Infrastructure - Other	–	–	–	–	–	–	–	–	–
Infrastructure	–	–	–	–	–	–	–	–	–
Community	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	–	–	–	–	–	–	–	–	–
Agricultural Assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangibles	–	–	–	–	–	–	–	–	–
Total Capital Expenditure									
Infrastructure - Road transport	–	–	–	–	–	–	–	–	–
Infrastructure - Electricity	–	–	–	–	–	–	–	–	–
Infrastructure - Water	–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation	–	–	–	–	–	–	–	–	–
Infrastructure - Other	–	–	–	–	–	–	–	–	–
Infrastructure	–	–	–	–	–	–	–	–	–
Community	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	985	489	3,865	1,650	1,650	1,650	6,552	2,500	1,500
Agricultural Assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangibles	–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE - Asset class	985	489	3,865	1,650	1,650	1,650	6,552	2,500	1,500
ASSET REGISTER SUMMARY - PPE (WDV)									
Infrastructure - Road transport									
Infrastructure - Electricity									
Infrastructure - Water									
Infrastructure - Sanitation									
Infrastructure - Other									
Infrastructure	–	–	–	–	–	–	–	–	–
Community									
Heritage assets									
Investment properties	3,583	13,640	12,928	12,928	12,928	12,928	12,928	12,928	12,928
Other assets									
Agricultural Assets	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
Intangibles	–	–	87	87	87	87	87	87	87
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	3,583	13,640	13,014	13,015	13,015	13,015	13,015	13,015	13,015
EXPENDITURE OTHER ITEMS									
Depreciation & asset impairment	2,521	1,996	2,102	1,487	1,487	1,100	1,031	1,087	1,143
Repairs and Maintenance by Asset Class	651	1,033	952	–	2,009	2,455	1,795	1,846	1,885
Infrastructure - Road transport	–	–	–	–	–	–	–	–	–
Infrastructure - Electricity	–	–	–	–	–	–	–	–	–
Infrastructure - Water	–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation	–	–	–	–	–	–	–	–	–
Infrastructure - Other	–	–	–	–	–	–	–	–	–
Infrastructure	–	–	–	–	–	–	–	–	–
Community	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Other assets	651	1,033	952	–	2,009	2,455	1,795	1,846	1,885
TOTAL EXPENDITURE OTHER ITEMS	3,172	3,029	3,055	1,487	3,496	3,555	2,826	2,934	3,028
% of capital exp on renewal of assets	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
Renewal of Existing Assets as % of deprecn"	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*	*0.0%*
R&M as a % of PPE	*1.2%*	*1.4%*	*1.3%*	*0.0%*	*2.8%*	*3.4%*	*2.3%*	*2.3%*	*2.4%*
Renewal and R&M as a % of PPE	*18.0%*	*8.0%*	*7.0%*	*0.0%*	*15.0%*	*19.0%*	*14.0%*	*14.0%*	*14.0%*

DC10 Cacadu - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure - Road transport	–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges	–	–	–	–	–	–	–	–	–
Storm water	–	–	–	–	–	–	–	–	–
Infrastructure - Electricity	–	–	–	–	–	–	–	–	–
Generation	–	–	–	–	–	–	–	–	–
Transmission & Reticulation	–	–	–	–	–	–	–	–	–
Street Lighting	–	–	–	–	–	–	–	–	–
Infrastructure - Water	–	–	–	–	–	–	–	–	–
Dams & Reservoirs	–	–	–	–	–	–	–	–	–
Water purification	–	–	–	–	–	–	–	–	–
Reticulation	–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation	–	–	–	–	–	–	–	–	–
Reticulation	–	–	–	–	–	–	–	–	–
Sewerage purification	–	–	–	–	–	–	–	–	–
Infrastructure - Other	–	–	–	–	–	–	–	–	–
Waste Management	–	–	–	–	–	–	–	–	–
Transportation	–	–	–	–	–	–	–	–	–
Gas	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Community	–	–	–	–	–	–	–	–	–
Parks & gardens	–	–	–	–	–	–	–	–	–
Sportsfields & stadia	–	–	–	–	–	–	–	–	–
Swimming pools	–	–	–	–	–	–	–	–	–
Community halls	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Recreational facilities	–	–	–	–	–	–	–	–	–
Fire, safety & emergency	–	–	–	–	–	–	–	–	–
Security and policing	–	–	–	–	–	–	–	–	–
Buses	–	–	–	–	–	–	–	–	–
Clinics	–	–	–	–	–	–	–	–	–
Museums & Art Galleries	–	–	–	–	–	–	–	–	–
Cemeteries	–	–	–	–	–	–	–	–	–
Social rental housing	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Buildings	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Housing development	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Other assets	985	489	3,865	1,650	1,650	1,650	6,552	2,500	1,500
General vehicles	660	–	2,248	1,300	1,300	1,300	400	–	–
Specialised vehicles	149	489	110	250	250	250	–	–	–
Plant & equipment	–	–	–	–	–	–	–	–	–
Computers - hardware/equipment	140	–	–	–	–	–	–	–	–
Furniture and other office equipment	36	–	1,506	100	100	100	4,152	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Civic Land and Buildings	–	–	–	–	–	–	–	–	–
Other Buildings	–	–	–	–	–	–	2,000	2,500	1,500
Other Land	–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Agricultural assets	–	–	–	–	–	–	–	–	–
List sub-class	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
List sub-class	–	–	–	–	–	–	–	–	–
Intangibles	–	–	–	–	–	–	–	–	–
Computers - software & programming	–	–	–	–	–	–	–	–	–
Other *(list sub-class)*	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	985	489	3,865	1,650	1,650	1,650	6,552	2,500	1,500

Specialised vehicles	149	489	110	–	–	–	–	–	–
Refuse	–	–	–	–	–	–	–	–	–
Fire	–	–	110	–	–	–	–	–	–
Conservancy	–	–	–	–	–	–	–	–	–
Ambulances	149	489	–	–	–	–	–	–	–

DC10 Cacadu - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure - Road transport	–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges	–	–	–	–	–	–	–	–	–
Storm water	–	–	–	–	–	–	–	–	–
Infrastructure - Electricity	–	–	–	–	–	–	–	–	–
Generation	–	–	–	–	–	–	–	–	–
Transmission & Reticulation	–	–	–	–	–	–	–	–	–
Street Lighting	–	–	–	–	–	–	–	–	–
Infrastructure - Water	–	–	–	–	–	–	–	–	–
Dams & Reservoirs	–	–	–	–	–	–	–	–	–
Water purification	–	–	–	–	–	–	–	–	–
Reticulation	–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation	–	–	–	–	–	–	–	–	–
Reticulation	–	–	–	–	–	–	–	–	–
Sewerage purification	–	–	–	–	–	–	–	–	–
Infrastructure - Other	–	–	–	–	–	–	–	–	–
Waste Management	–	–	–	–	–	–	–	–	–
Transportation	–	–	–	–	–	–	–	–	–
Gas	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Community	–	–	–	–	–	–	–	–	–
Parks & gardens	–	–	–	–	–	–	–	–	–
Sportsfields & stadia	–	–	–	–	–	–	–	–	–
Swimming pools	–	–	–	–	–	–	–	–	–
Community halls	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Recreational facilities	–	–	–	–	–	–	–	–	–
Fire, safety & emergency	–	–	–	–	–	–	–	–	–
Security and policing	–	–	–	–	–	–	–	–	–
Buses	–	–	–	–	–	–	–	–	–
Clinics	–	–	–	–	–	–	–	–	–
Museums & Art Galleries	–	–	–	–	–	–	–	–	–
Cemeteries	–	–	–	–	–	–	–	–	–
Social rental housing	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Buildings	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Housing development	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Other assets	–	–	–	–	–	–	–	–	–
General vehicles	–	–	–	–	–	–	–	–	–
Specialised vehicles	–	–	–	–	–	–	–	–	–
Plant & equipment	–	–	–	–	–	–	–	–	–
Computers - hardware/equipment	–	–	–	–	–	–	–	–	–
Furniture and other office equipment	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Civic Land and Buildings	–	–	–	–	–	–	–	–	–
Other Buildings	–	–	–	–	–	–	–	–	–
Other Land	–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Agricultural assets	–	–	–	–	–	–	–	–	–
List sub-class	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
List sub-class	–	–	–	–	–	–	–	–	–
Intangibles	–	–	–	–	–	–	–	–	–
Computers - software & programming	–	–	–	–	–	–	–	–	–
Other *(list sub-class)*	–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing ass	–	–	–	–	–	–	–	–	–

Specialised vehicles	–	–	–	–	–	–	–	–	–
Refuse	–	–	–	–	–	–	–	–	–
Fire	–	–	–	–	–	–	–	–	–
Conservancy	–	–	–	–	–	–	–	–	–
Ambulances	–	–	–	–	–	–	–	–	–

<u>CHAPTER 18</u>

Legislative Compliance Status

CHAPTER 18

LEGISLATIVE COMPLIANCE STATUS

The promulgation of the Municipal Finance Management Act (The Act) has brought in proficiency and control measures to local government in terms of budgeting, monitoring and accounting on public funds. The Act and budget regulations have had a profound effect on local government operations that required transformation in financial discipline and planning processes. The budget preparation for 2011/2012 complies with these key requirements.

The Act and regulations have created clear reporting standards for local government that conforms to international standards. In addition to providing for improved reporting by local government, the Act stipulates that new accounting and financial standards must be complied with. The Cacadu District Municipality's electronic reporting to National Treasury has also been complied with and has also improved over time. The monthly and quarterly returns to National Treasury have been in most instances submitted on time.

In accordance with the provisions of the Act, Cacadu District Municipality has an approved Supply Chain Management Policy, which was extensively consulted on. The policy is intended to regulate the supply chain management environment within the district. Required resources (human, financial and otherwise) have been allocated to the Supply Chain Management section to enhance capacity.

The reform agenda set out through the Municipal Finance Management Act provides new accounting standards, which includes national standards such as Generally Recognised Accounting Practice (GRAP). The above mentioned accounting practice has been adhered to during the development of the budget.

The Cacadu District Municipality's consolidated financial statements were prepared to comply with GRAP.

When preparing the budget, the Cacadu District Municipality has complied with the requirements of the MFMA Budget Regulations and circulars which requires the municipality to draft the budget in a specific format and which specifies the contents of the budget.

CHAPTER 19

Details of Budgets per Department

CHAPTER 19

SUMMARY OF EXPENDITURE BUDGETS PER DEPARTMENT: 2011/12

DEPARTMENT	AMOUNT R'000	%
Infrastructure Development & Planning	76 725	40%
Health	1 045	1%
Finance & Corporate Services	43 155	22%
Economic Development	35 872	19%
Office of the Mayor	14 072	7%
Office of the Municipal Manager	20 909	11%
Total	191 778	100%

DC10 Cacadu - Budgeted Financial Performance (revenue and expenditure by Department)									
Department	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
OFFICE OF THE MAYOR									
REVENUE									
Councils Expenses	1,092	11,318	1,498	1,643	1,673	1,654	2,931	2,033	2,144
Mayoral Committee	28	(924)	(2,540)	–	–	–	–	–	–
Office of the Speaker	–	–	–	–	–	–	–	–	–
Executive support	–	–	–	–	–	–	–	–	–
Grants and donations	–	17	–	–	–	–	–	–	–
	1,120	10,411	(1,042)	1,643	1,673	1,654	2,931	2,033	2,144
EXPENDITURE									
Councils Expenses	3,750	19,087	11,592	16,562	16,627	6,571	6,343	5,603	5,832
Mayoral Committee	3,394	2,309	4,013	4,503	4,503	3,952	5,363	5,679	5,960
Office of the Speaker	452	1,012	1,267	1,658	1,658	1,523	1,871	1,964	2,030
Executive support	556	337	372	401	401	409	658	696	731
Grants and donations	178	97	104	160	160	160	180	191	200
	8,331	22,842	17,347	23,284	23,349	12,616	14,416	14,133	14,752
Surplus/(Deficit)	(7,211)	(12,431)	(18,390)	(21,642)	(21,677)	(10,961)	(11,485)	(12,100)	(12,608)
OFFICE OF THE MUNICIPAL MANAGER									
REVENUE									
Office of Municipal Manager	161	–	176	–	–	–	–	–	–
Capacity Building	–	1,313	932	1,470	4,770	4,770	790	–	–
HIV/AIDS	–	–	–	–	–	–	–	–	–
Performance Management	–	365	432	663	1,432	952	480	–	–
Special Projects; Youth, Gender, Disabled	2,220	42	42	–	230	230	–	–	–
	2,381	1,719	1,582	2,133	6,432	5,952	1,270	–	–
EXPENDITURE									
Office of Municipal Manager	1,638	1,890	2,133	2,390	2,355	2,253	2,511	2,659	2,789
Capacity Building	11	2,085	2,260	2,140	5,440	5,519	1,605	863	906
HIV/AIDS	21	807	1,238	1,171	1,171	932	1,227	1,392	1,468
Performance Management	1	925	1,092	1,512	2,281	1,827	1,534	689	720
Special Projects; Youth, Gender, Disabled	5,567	568	503	3,491	3,721	2,119	3,235	3,435	3,617
	7,238	6,275	7,226	10,703	14,967	12,650	10,112	9,038	9,500
Surplus/(Deficit)	(4,857)	(4,556)	(5,644)	(8,570)	(8,535)	(6,698)	(8,842)	(9,038)	(9,500)
PLANNING AND INFRASTRUCTURE DEVELOPMENT									
REVENUE									
Manangement Planning and Development	27	1,413	703	–	–	1	–	–	–
Planning and Infrastructure Admin	–	–	–	–	–	–	–	–	–
Planning Unit	3,115	5,055	5,443	6,250	6,229	2,493	0	0	0
GIS Specialist	0	(23)	543	250	250	–	–	–	–
Project Management	–	–	1,021	5,650	6,209	2,828	11,400	6,800	6,800
HOD - Planning Unit	–	222	–	–	–	–	–	–	–
Environmental Health - Management	–	4,526	–	–	–	–	–	–	–
Environmental Health	4,271	–	252	190	190	338	320	359	399
Cemetaries	–	137	81	200	200	200	–	–	–
Rietbron Cemetary	–	–	–	1	1	1	–	–	–
Rietbron Library	0	0	0	0	0	0	–	–	–
Libraries	2,047	3,265	–	–	6,338	3,000	10,132	6,794	7,168
Housing Management	3,862	685	1,203	2,919	3,479	2,079	1,950	–	–
Rietbron Housing	14	14	7	16	16	7	–	–	–
Disaster Management	1,997	2,925	2,615	1,000	4,030	4,532	1,000	1,000	1,000
Fire Service	1,683	1,253	2,541	8,951	9,821	8,821	12,176	1	1
2010 World Cup	–	–	–	–	–	–	–	–	–
Sport Grounds	1,224	101	1,057	899	899	899	–	–	–
Rietbron Sanitation and Refuse	88	82	96	95	95	103	–	–	–
Waste Management	3,546	–	–	–	1,188	188	1,000	–	–
Waste Water	167	223	–	–	–	–	–	–	–
Roads and Transport	79,004	77,347	142,729	8,363	71,347	64,197	7,159	11	11
Rietbron roads, streets	–	–	–	–	–	–	–	–	–
Water Services Authority	5,818	8,230	9,518	71,943	49,698	30,470	16,208	–	–
Rietbron water	133	149	146	127	127	134	–	–	–
Electricity - Other	81	41	54	2,000	2,000	1,000	1,000	–	–
Rietbron streetlights	–	–	–	–	–	–	–	–	–
	107,078	105,645	168,011	108,854	162,116	121,290	62,345	14,965	15,380
EXPENDITURE									
Manangement Planning and Development	1,761	3,262	3,453	1,981	1,980	1,856	1,906	2,018	2,117
Planning and Infrastructure Admin	–	572	577	685	685	670	734	776	814
Planning Unit	4,491	6,441	7,702	7,650	7,634	9,571	2,458	2,214	2,349
GIS Specialist	177	72	851	694	693	671	446	471	494
Project Management	1,177	1,134	2,093	6,925	7,484	3,844	12,784	8,265	8,337
HOD - Planning Unit	–	856	693	917	917	919	708	750	787
Environmental Health - Management	–	316	734	517	510	506	550	582	612
Environmental Health	6,401	7,421	7,521	8,270	8,276	8,250	8,853	9,472	10,115
Cemetaries	45	198	81	200	200	200	–	–	–
Rietbron Cemetary	–	–	–	1	1	1	–	–	–
Rietbron Library	0	0	0	0	0	0	–	–	–
Libraries	2,047	3,259	–	–	6,338	3,000	10,132	6,794	7,168
Housing Management	12,949	406	1,689	3,478	4,038	2,624	2,295	365	383
Rietbron Housing	5	5	5	6	6	6	–	–	–
Disaster Management	3,834	6,893	5,473	4,840	7,868	8,873	5,366	5,607	5,827

DC10 Cacadu - Budgeted Financial Performance (revenue and expenditure by Department)									
Department	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
Fire Service	1,320	5,602	4,692	9,577	10,447	9,685	13,213	2,101	2,156
2010 World Cup	750	436	26	–	–	–	–	–	–
Sport Grounds	1,256	101	2,143	1,599	1,599	1,599	500	500	500
Rietbron Sanitation and Refuse	6	8	8	20	20	15	–	–	–
Waste Management	–	–	–	–	1,188	188	1,000	–	–
Waste Water	3,713	223	–	–	–	–	–	–	–
Roads and Transport	79,686	79,672	147,402	9,169	72,153	64,740	8,246	1,162	1,219
Rietbron roads, streets	694	542	507	1,267	1,267	883	–	–	–
Water Services Authority	6,603	9,654	20,947	72,857	50,613	31,122	17,165	1,014	1,065
Rietbron water	39	86	49	117	117	113	–	–	–
Electricity - Other	81	41	4,813	2,000	2,000	1,000	1,000	–	–
Rietbron streetlights	64	94	42	34	34	20	–	–	–
	127,099	127,294	211,500	132,804	186,066	150,355	87,357	42,093	43,942
Surplus/(Deficit)	(20,021)	(21,649)	(43,489)	(23,950)	(23,950)	(29,065)	(25,012)	(27,128)	(28,562)
ECONOMIC DEVELOPMENT									
REVENUE									
Management Economic Development	–	–	–	4,500	9,498	9,498	14,220	8,270	8,725
Local Economic Development	3,157	1,167	8,633	7,150	15,857	11,158	11,835	2,000	2,000
Trade and Investment	–	–	–	–	–	–	–	–	–
Tourism, promotion and development	3	1,452	1,353	–	1,422	1,872	950	500	550
	3,160	2,619	9,985	11,650	26,776	22,528	27,005	10,770	11,275
EXPENDITURE									
Management Economic Development	698	1,315	2,664	7,362	12,395	11,081	16,658	15,058	15,849
Local Economic Development	5,080	5,209	11,867	7,854	16,561	11,905	12,551	2,753	2,784
Trade and Investment	–	9	0	375	375	0	487	516	542
Tourism, promotion and development	364	7,693	9,327	7,855	9,242	7,514	6,177	1,843	1,950
	6,143	14,226	23,859	23,446	38,572	30,500	35,872	20,170	21,126
Surplus/(Deficit)	(2,983)	(11,607)	(13,874)	(11,796)	(11,796)	(7,972)	(8,868)	(9,400)	(9,851)
HEALTH									
REVENUE									
Clinics	1,541	34	–	–	4,710	3,665	1,045	–	–
Primary Health Care	20,845	31,355	38,751	49,253	20,779	20,779	–	–	–
	22,386	31,389	38,751	49,253	25,489	24,444	1,045	–	–
EXPENDITURE									
Clinics	2,370	177	–	–	4,710	3,665	1,045	–	–
Primary Health Care	20,981	31,833	35,924	49,253	20,779	20,779	–	–	–
	23,351	32,010	35,924	49,253	25,489	24,444	1,045	–	–
Surplus/(Deficit)	(965)	(621)	2,827	–	–	–	–	–	–
FINANCE AND CORPOATE SERVICES									
REVENUE									
Management Finance and corporate	–	–	87	–	–	–	2,200	2,200	2,200
Secretariat	–	–	–	–	–	–	–	–	–
Auxilliary Services	–	589	7	–	–	–	–	–	–
Manager: Finance	–	–	–	–	–	–	–	–	–
Creditors	7	–	4	–	–	–	–	–	–
Financial Accounting Division	1,202	677	1,240	6,050	6,050	561	1,521	1,766	1,773
Revenue Collection	70,860	101,143	93,288	93,095	93,095	88,965	84,345	85,421	89,787
Manager: Corporate Services	–	–	–	–	–	–	–	–	–
Payroll Administration	46	27	30	33	33	35	30	30	30
Occupational Health	–	–	–	–	–	–	–	–	–
People Management	131	378	209	1,350	1,350	350	950	965	978
Information Technology	126	–	–	–	–	5	–	–	–
Estates	441	864	284	968	968	976	1,073	1,138	1,195
Estates: Rietbron	2	2	0	2	2	2	–	–	–
Estates: Other	3	–	–	–	–	–	–	–	–
Legal Services	–	–	–	–	–	–	–	–	–
Pool Vehicle: Finance	16	–	–	–	–	–	–	–	–
Pool Vehicle: Infrastructure	–	–	–	–	–	–	–	–	–
Pool Vehicle: Economic Development	–	–	–	–	–	–	–	–	–
Asset Management	–	–	–	–	–	–	–	–	–
Public Relations	(6)	24	5	30	30	2,340	1,980	2,104	2,222
Procurement	10	15	16	10	10	23	23	23	23
Rietbron: Administration	59	58	32	27	27	32	–	–	–
DMA Administration	132	–	–	–	–	–	–	–	–
Internal Audit and Control	–	–	–	–	–	–	–	–	–
Levies	119	193	–	–	–	22	–	–	–
Security and Cleaning	–	–	–	–	–	–	–	–	–
Finance Management and Support	283	138	532	653	653	876	1,140	1,207	1,267
Pensioners Expenditure	(1,579)	39	–	50	50	16	–	–	–
Pensioners Expenditure - Road works	–	–	–	–	–	–	3,556	–	–
Pensioners Expenditure - Ambulance	519	–	–	–	–	–	–	–	–
Pensioners Expenditure - Health	–	–	–	–	–	166	364	401	441
Job Evaluation	–	–	–	–	–	–	–	–	–
	72,371	104,148	95,734	102,267	102,267	94,369	97,182	95,254	99,916

DC10 Cacadu - Budgeted Financial Performance (revenue and expenditure by Department)									
Department	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year 2012/13	Budget Year 2013/14
EXPENDITURE									
Management Finance and corporate	2,024	1,584	1,253	1,390	1,390	1,059	3,660	3,744	3,818
Secretariat	812	1,169	1,300	1,525	1,525	1,404	1,730	1,830	1,917
Auxiliary Services	1,357	1,885	1,243	1,656	1,656	1,241	1,564	1,691	1,799
Manager: Finance	–	316	472	550	550	687	671	709	744
Creditors	403	461	518	600	600	599	658	694	729
Financial Accounting Division	2,660	2,512	3,283	8,123	8,703	7,713	9,313	5,732	5,969
Revenue Collection	1,691	4,026	2,950	2,014	2,014	1,411	1,012	1,071	1,129
Manager: Corporate Services	8	450	490	574	574	671	713	754	788
Payroll Administration	546	590	673	1,274	1,274	746	848	898	942
Occupational Health	2	1	2	4	4	4	4	4	4
People Management	1,677	1,512	1,882	3,255	3,255	3,426	3,332	3,443	3,541
Information Technology	1,600	1,749	1,956	2,092	2,092	2,190	3,005	3,324	3,637
Estates	730	(46)	(0)	1,291	711	1,209	950	1,031	1,090
Estates: Rietbron	–	4	7	120	120	117	–	–	–
Estates: Other	102	102	63	185	185	140	189	195	199
Legal Services	259	459	616	867	867	898	933	992	1,047
Pool Vehicle: Finance	(17)	(13)	545	–	–	–	–	–	–
Pool Vehicle: Infrastructure	162	162	119	–	–	–	–	–	–
Pool Vehicle: Economic Development	235	209	28	–	–	52	58	64	68
Asset Management	235	268	250	307	307	318	609	645	677
Public Relations	2,377	1,533	1,803	3,002	3,002	2,960	2,485	2,637	2,780
Procurement	245	217	291	347	347	303	651	687	720
Rietbron: Administration	457	131	252	185	185	257	–	–	–
DMA Administration	504	818	868	1,020	1,020	575	–	–	–
Internal Audit and Control	446	554	589	559	559	686	688	728	764
Levies	(713)	278	(216)	12	12	10	–	–	–
Security and Cleaning	923	972	1,083	1,141	1,141	1,141	1,243	1,317	1,382
Finance Management and Support	279	117	536	653	653	876	1,162	1,230	1,291
Pensioners Expenditure	285	5,662	5,986	3,565	3,565	3,606	3,576	3,769	3,921
Pensioners Expenditure - Road works	–	–	–	–	–	–	3,557	–	–
Pensioners Expenditure - Ambulance	519	–	–	–	–	–	–	–	–
Pensioners Expenditure - Health	–	–	–	–	–	166	364	401	441
Job Evaluation	–	–	–	–	–	–	–	–	–
	19,806	27,681	28,844	36,310	36,310	34,463	42,975	37,588	39,396
Surplus/(Deficit)	52,564	76,467	66,890	65,958	65,958	59,906	54,207	57,666	60,521
TOTAL Surplus/(Deficit)	16,527	25,603	(11,679)	0	0	5,209	–	0	(0)

CHAPTER 20

Other Supporting Documentation

DC10 Cacadu - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Basis of calculation	1996 Census	2001 Census	2007 Survey	2007/8	2008/9	2009/10	Current Year 2010/11	2011/12 Medium Term Revenue & Expenditure Framework		
Demographics											
Population			883								
Females aged 5 - 14			131								
Males aged 5 - 14			129								
Females aged 15 - 34			116								
Males aged 15 - 34			99								
Unemployment			125								
Household income (households) (1.)											
None			64								
R1 - R4800			10								
R4800 - R9600			45								
Poverty profiles (2.)											
Insert description											
Household/demographics (000)											
Number of people in municipal area				8,638							
Number of poor people in municipal area											
Number of households in municipal area				509							
Number of poor households in municipal area				189							
Definition of poor household (R per month)	2 X Old Age Pension										
Housing statistics (3.)											
Formal											
Informal											
Total number of households		-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality (4.)											
Dwellings provided by province/s											
Dwellings provided by private sector (5.)											
Total new housing dwellings		-	-	-	-	-	-	-	-	-	-
Economic (6.)											
Inflation/inflation outlook (CPIX)											
Interest rate - borrowing											
Interest rate - investment											
Remuneration increases											
Consumption growth (electricity)											
Consumption growth (water)											
Collection rates (7.)											
Property tax/service charges											
Rental of facilities & equipment											
Interest - external investments											
Interest - debtors											
Revenue from agency services											

DC10 Cacadu - Supporting Table SA11 Property rates summary

Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Valuation:									
Date of valuation:			1 July 2008	1 July 2008					
Financial year valuation used			2009/10	2009/10					
Municipal by-laws s6 in place? (Y/N)	Yes	Yes	Yes	Yes					
Municipal/assistant valuer appointed? (Y/N)									
Municipal partnership s38 used? (Y/N)			Yes	Yes					
No. of assistant valuers (FTE)									
No. of data collectors (FTE)									
No. of internal valuers (FTE)									
No. of external valuers (FTE)									
No. of additional valuers (FTE)									
Valuation appeal board established? (Y/N)			Yes						
Implementation time of new valuation roll (mths)			12						
No. of properties			2,323	2,323					
No. of sectional title values									
No. of unreasonably difficult properties s7(2)									
No. of supplementary valuations									
No. of valuation roll amendments									
No. of objections by rate payers			1						
No. of appeals by rate payers									
No. of successful objections									
No. of successful objections > 10%									
Supplementary valuation									
Public service infrastructure value (Rm)			1	1					
Municipality owned property value (Rm)			4	4					
Valuation reductions:									
Valuation reductions-public infrastructure (Rm)									
Valuation reductions-nature reserves/park (Rm)									
Valuation reductions-mineral rights (Rm)									
Valuation reductions-R15,000 threshold (Rm)			1	1					
Valuation reductions-public worship (Rm)			2	2					
Valuation reductions-other (Rm)			919	919					
Total valuation reductions:	–	–	922	922	–	–	–	–	–
Total value used for rating (Rm)									
Total land value (Rm)									
Total value of improvements (Rm)									
Total market value (Rm)			943	943					
Rating:									
Residential rate used to determine rate for other categories? (Y/N)			No	No					
Differential rates used? (Y/N)			No	No					
Limit on annual rate increase (s20)? (Y/N)			No	No					
Special rating area used? (Y/N)			No	No					
Phasing-in properties s21 (number)			Yes	Yes					
Rates policy accompanying budget? (Y/N)			Yes	Yes					
Fixed amount minimum value (R'000)									
Non-residential prescribed ratio s19? (%)									
Rate revenue:									
Rate revenue budget (R '000)	28	31	174	365	365	365	–	–	–
Rate revenue expected to collect (R'000)			174	365	365	365	–	–	–
Expected cash collection rate (%)			100.0%	100.0%	100.0%	100.0%			
Special rating areas (R'000)									
Rebates, exemptions - indigent (R'000)									
Rebates, exemptions - pensioners (R'000)									
Rebates, exemptions - bona fide farm. (R'000)									
Rebates, exemptions - other (R'000)									
Phase-in reductions/discounts (R'000)									
Total rebates,exemptns,reductns,discs (R'000)	–	–	–	–	–	–	–	–	–

DC10 Cacadu - Supporting Table SA12 Property rates by category (current year)

Description	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Current Year 2010/11																
Valuation:																
No. of properties																
No. of sectional title property values																
No. of unreasonably difficult properties s7(2)																
No. of supplementary valuations																
Supplementary valuation (Rm)																
No. of valuation roll amendments																
No. of objections by rate-payers																
No. of appeals by rate-payers																
No. of appeals by rate-payers finalised																
No. of successful objections																
No. of successful objections > 10%																
Estimated no. of properties not valued																
Years since last valuation (select)																
Frequency of valuation (select)																
Method of valuation used (select)																
Base of valuation (select)																
Phasing-in properties s21 (number)																
Combination of rating types used? (Y/N)																
Flat rate used? (Y/N)																
Is balance rated by uniform rate/variable rate?																
Valuation reductions:																
Valuation reductions-public infrastructure (Rm)																
Valuation reductions-nature reserves/park (Rm)																
Valuation reductions-mineral rights (Rm)																
Valuation reductions-R15,000 threshold (Rm)																
Valuation reductions-public worship (Rm)																
Valuation reductions-other (Rm)																
Total valuation reductions:	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total value used for rating (Rm)																
Total land value (Rm)																
Total value of improvements (Rm)																
Total market value (Rm)																
Rating:																
Average rate																
Rate revenue budget (R '000)																
Rate revenue expected to collect (R'000)																
Expected cash collection rate (%)																
Special rating areas (R'000)																
Rebates, exemptions - indigent (R'000)																
Rebates, exemptions - pensioners (R'000)																
Rebates, exemptions - bona fide farm. (R'000)																
Rebates, exemptions - other (R'000)																
Phase-in reductions/discounts (R'000)																
Total rebates,exemptns,reductns,discs (R'000)																

DC10 Cacadu - Supporting Table SA13 Property rates by category (budget year)

Description	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Budget Year 2011/12																
Valuation:																
No. of properties																
No. of sectional title property values																
No. of unreasonably difficult properties s7(2)																
No. of supplementary valuations																
Supplementary valuation (Rm)																
No. of valuation roll amendments																
No. of objections by rate-payers																
No. of appeals by rate-payers																
No. of appeals by rate-payers finalised																
No. of successful objections																
No. of successful objections > 10%																
Estimated no. of properties not valued																
Years since last valuation (select)																
Frequency of valuation (select)																
Method of valuation used (select)																
Base of valuation (select)																
Phasing-in properties s21 (number)																
Combination of rating types used? (Y/N)																
Flat rate used? (Y/N)																
Is balance rated by uniform rate/variable rate?																
Valuation reductions:																
Valuation reductions-public infrastructure (Rm)																
Valuation reductions-nature reserves/park (Rm)																
Valuation reductions-mineral rights (Rm)																
Valuation reductions-R15,000 threshold (Rm)																
Valuation reductions-public worship (Rm)																
Valuation reductions-other (Rm)																
Total valuation reductions:																
Total value used for rating (Rm)																
Total land value (Rm)																
Total value of improvements (Rm)																
Total market value (Rm)																
Rating:																
Average rate																
Rate revenue budget (R '000)																
Rate revenue expected to collect (R'000)																
Expected cash collection rate (%)																
Special rating areas (R'000)																
Rebates, exemptions - indigent (R'000)																
Rebates, exemptions - pensioners (R'000)																
Rebates, exemptions - bona fide farm. (R'000)																
Rebates, exemptions - other (R'000)																
Phase-in reductions/discounts (R'000)																
Total rebates,exemptns,reductns,discs (R'000)																

DC10 Cacadu - Supporting Table SA14 Household bills

Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework			
Rand/cent	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12 % incr.	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Monthly Account for Household - 'Large' Household										
Rates and services charges:										
Property rates	318.30	318.01	72.50	78.30	78.30	78.30				
Electricity: Basic levy										
Electricity: Consumption										
Water: Basic levy	9.87	10.32	10.89	11.76	11.76	11.76				
Water: Consumption	57.00	59.70	63.00	68.04	68.04	68.04				
Sanitation	16.77	17.56	18.51	19.99	19.99	19.99				
Refuse removal	5.08	5.32	5.61	6.05	6.05	6.05				
Other										
sub-total	407.02	410.91	170.51	184.14	184.14	184.14	(100.0%)	–	–	–
VAT on Services	12.42	13.01	13.72	14.82	14.82	14.82				
Total large household bill:	419.44	423.92	184.23	198.96	198.96	198.96	(100.0%)	–	–	–
% increase/-decrease		1.1%	(56.5%)	8.0%	–	–		(100.0%)	–	–
Monthly Account for Household - 'Small' Household										
Rates and services charges:										
Property rates	1.48	1.48	43.50	46.98	46.98	46.98				
Electricity: Basic levy										
Electricity: Consumption										
Water: Basic levy	9.87	10.32	10.89	11.76	11.76	11.76				
Water: Consumption	47.50	49.75	52.50	56.70	56.70	56.70				
Sanitation	16.77	17.56	18.51	19.99	19.99	19.99				
Refuse removal	5.08	5.32	5.61	6.05	6.05	6.05				
Other										
sub-total	80.70	84.43	131.01	141.48	141.48	141.48	(100.0%)	–	–	–
VAT on Services										
Total small household bill:	80.70	84.43	131.01	141.48	141.48	141.48	(100.0%)	–	–	–
% increase/-decrease		4.6%	55.2%	8.0%	–	–		(100.0%)	–	–
Monthly Account for Household - 'Small' Household receiving free basic services										
Rates and services charges:										
Property rates	1.48	1.48								
Electricity: Basic levy										
Electricity: Consumption										
Water: Basic levy	9.87	10.32	10.89	11.76	11.76	11.76				
Water: Consumption										
Sanitation	16.77	17.56	18.51	19.99	19.99	19.99				
Refuse removal	5.08	5.32	5.61	6.05	6.05	6.05				
Other										
sub-total	33.20	34.68	35.01	37.80	37.80	37.80	(100.0%)	–	–	–
VAT on Services	4.44	4.65	4.90	5.29	5.29	5.29				
Total small household bill:	37.64	39.33	39.91	43.09	43.09	43.09	(100.0%)	–	–	–
% increase/-decrease		4.5%	1.5%	8.0%	–	–		(100.0%)	–	–

DC10 Cacadu - Supporting Table SA15 Investment particulars by type

Investment type	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
<u>Parent municipality</u>									
Securities - National Government									
Listed Corporate Bonds									
Deposits - Bank	388,166	416,370	340,000	264,610	264,610	264,610	265,953	246,153	240,941
Deposits - Public Investment Commissioners									
Deposits - Corporation for Public Deposits									
Bankers Acceptance Certificates									
Negotiable Certificates of Deposit - Banks									
Guaranteed Endowment Policies (sinking)									
Repurchase Agreements - Banks									
Municipal Bonds									
Municipality sub-total	**388,166**	**416,370**	**340,000**	**264,610**	**264,610**	**264,610**	**265,953**	**246,153**	**240,941**
<u>Entities</u>									
Securities - National Government									
Listed Corporate Bonds									
Deposits - Bank									
Deposits - Public Investment Commissioners									
Deposits - Corporation for Public Deposits									
Bankers Acceptance Certificates									
Negotiable Certificates of Deposit - Banks									
Guaranteed Endowment Policies (sinking)									
Repurchase Agreements - Banks									
Entities sub-total	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Consolidated total:	**388,166**	**416,370**	**340,000**	**264,610**	**264,610**	**264,610**	**265,953**	**246,153**	**240,941**

DC10 Cacadu - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Period of Investment	Type of Investment	Expiry date of investment	Monetary value	Interest to be realised
Name of institution & investment ID	Yrs/Months			Rand thousand	
Parent municipality					
ABSA	Various	Fixed Deposit	Various	62,000	4,411
Standard Bank	Various	Fixed Deposit	Various	84,000	6,048
Nedcor	Various	Fixed Deposit	Various	70,000	5,040
First Rand	Various	Fixed Deposit	Various	52,000	3,744
Investec	Various	Fixed Deposit	Various	31,000	2,232
Municipality sub-total				299,000	21,475
Entities					
Entities sub-total				–	–
TOTAL INVESTMENTS AND INTEREST				299,000	21,475

DC10 Cacadu - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Parent municipality									
Long-Term Loans (annuity/reducing balance)									
Long-Term Loans (non-annuity)									
Local registered stock									
Instalment Credit									
Financial Leases	–	42							
PPP liabilities									
Finance Granted By Cap Equipment Supplier									
Marketable Bonds									
Non-Marketable Bonds									
Bankers Acceptances									
Financial derivatives									
Other Securities									
Municipality sub-total	–	42	–	–	–	–	–	–	–
Entities									
Long-Term Loans (annuity/reducing balance)									
Long-Term Loans (non-annuity)									
Local registered stock									
Instalment Credit									
Financial Leases									
PPP liabilities									
Finance Granted By Cap Equipment Supplier									
Marketable Bonds									
Non-Marketable Bonds									
Bankers Acceptances									
Financial derivatives									
Other Securities									
Entities sub-total	–	–	–	–	–	–	–	–	–
Total Borrowing	–	42	–	–	–	–	–	–	–

DC10 Cacadu - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
			N/A		

DC10 Cacadu - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	2007/8	2008/9	2009/10	Current Year 2010/11			2011/12 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Repairs and maintenance expenditure by Asset Class/Sub-class									
Infrastructure	–	–	–	–	–	–	–	–	–
Infrastructure - Road transport	–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges	–	–	–	–	–	–	–	–	–
Storm water	–	–	–	–	–	–	–	–	–
Infrastructure - Electricity	–	–	–	–	–	–	–	–	–
Generation	–	–	–	–	–	–	–	–	–
Transmission & Reticulation	–	–	–	–	–	–	–	–	–
Street Lighting	–	–	–	–	–	–	–	–	–
Infrastructure - Water	–	–	–	–	–	–	–	–	–
Dams & Reservoirs	–	–	–	–	–	–	–	–	–
Water purification	–	–	–	–	–	–	–	–	–
Reticulation	–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation	–	–	–	–	–	–	–	–	–
Reticulation	–	–	–	–	–	–	–	–	–
Sewerage purification	–	–	–	–	–	–	–	–	–
Infrastructure - Other	–	–	–	–	–	–	–	–	–
Waste Management	–	–	–	–	–	–	–	–	–
Transportation	–	–	–	–	–	–	–	–	–
Gas	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Community	–	–	–	–	–	–	–	–	–
Parks & gardens	–	–	–	–	–	–	–	–	–
Sportsfields & stadia	–	–	–	–	–	–	–	–	–
Swimming pools	–	–	–	–	–	–	–	–	–
Community halls	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Recreational facilities	–	–	–	–	–	–	–	–	–
Fire, safety & emergency	–	–	–	–	–	–	–	–	–
Security and policing	–	–	–	–	–	–	–	–	–
Buses	–	–	–	–	–	–	–	–	–
Clinics	–	–	–	–	–	–	–	–	–
Museums & Art Galleries	–	–	–	–	–	–	–	–	–
Cemeteries	–	–	–	–	–	–	–	–	–
Social rental housing	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Buildings	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Housing development	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Other assets	651	1,033	952	–	2,009	2,455	1,795	1,846	1,885
General vehicles	33	128	54	–	50	40	50	53	56
Specialised vehicles	–	–	–	–	–	–	–	–	–
Plant & equipment	201	232	(56)	–	411	426	343	363	380
Computers - hardware/equipment	49	94	106	–	160	182	231	254	268
Furniture and other office equipment	5	13	7	–	67	63	74	78	81
Abattoirs	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Civic Land and Buildings	–	–	–	–	–	–	–	–	–
Other Buildings	315	375	434	–	1,127	1,669	1,068	1,068	1,068
Other Land	45	115	93	–	175	75	10	11	11
Surplus Assets - (Investment or Inventory)	–	–	–	–	–	–	–	–	–
Other	4	76	315	–	–	2	–	–	–
Agricultural assets	–	–	–	–	–	–	–	–	–
List sub-class	–	–	–	–	–	–	–	–	–
Biological assets	–	–	–	–	–	–	–	–	–
List sub-class	–	–	–	–	–	–	–	–	–
Intangibles	–	–	–	–	–	–	–	–	–
Computers - software & programming	–	–	–	–	–	–	–	–	–
Other (*list sub-class*)	–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	651	1,033	952	–	2,009	2,455	1,795	1,846	1,885

Specialised vehicles	–	–	–	–	–	–	–	–	–
Refuse	–	–	–	–	–	–	–	–	–
Fire	–	–	–	–	–	–	–	–	–
Conservancy	–	–	–	–	–	–	–	–	–
Ambulances	–	–	–	–	–	–	–	–	–

DC10 Cacadu - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	2011/12 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	Forecast 2014/15	Forecast 2015/16	Forecast 2016/17	Present value
Capital expenditure							
Executive and Council	1,168	–	–				
Finance and Corporate services	4,154	2,500	1,500				
Planning and Infrastructure	–	–	–				
Health	–	–	–				
Community and Social Services	–	–	–				
Housing	–	–	–				
Public Safety	1,200	–	–				
Sports and Recreation	–	–	–				
Waste Management	–	–	–				
Roads	–	–	–				
Water	–	–	–				
Electricity	–	–	–				
Other	30	–	–				
Example 14 - Vote14	–	–	–				
Example 15 - Vote15	–	–	–				
List entity summary if applicable							
Total Capital Expenditure	6,552	2,500	1,500	–	–	–	–
Future operational costs by vote							
Executive and Council							
Finance and Corporate services							
Planning and Infrastructure							
Health							
Community and Social Services							
Housing							
Public Safety							
Sports and Recreation							
Waste Management							
Roads							
Water							
Electricity							
Other							
Example 14 - Vote14							
Example 15 - Vote15							
List entity summary if applicable							
Total future operational costs	–	–	–	–	–	–	–
Future revenue by source							
Property rates							
Property rates - penalties & collection charges							
Service charges - electricity revenue							
Service charges - water revenue							
Service charges - sanitation revenue							
Service charges - refuse revenue							
Service charges - other							
Rental of facilities and equipment							
List other revenues sources if applicable							
List entity summary if applicable							
Total future revenue	–	–	–	–	–	–	–
Net Financial Implications	6,552	2,500	1,500	–	–	–	–

DC10 Cacadu - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal code 3.	Asset Class 4.	Asset Sub-Class 4.	Total Project Estimate	Prior year outcomes		2011/12 Medium Term Revenue & Expenditure Framework			Project information	
R thousand							Audited Outcome 2009/10	Current Year 2010/11 Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14	Ward location	New or renewal
Parent municipality:													
List all capital projects grouped by Municipal Vote				*Examples*	*Examples*								
	See Annexure A												
Total Capital expenditure									–	–	–		
Entities:													
List all capital projects grouped by Entity													
Entity A													
Water project A													
Entity B													
Electricity project B													
Total Capital expenditure									–	–	–		

DC10 Cacadu - Supporting Table SA37 Projects delayed from previous financial year/s

Municipal Vote/Capital project	Project name	Project number	Asset Class 3.	Asset Sub-Class 3.	Previous target year to complete	Current Year 2010/11		2011/12 Medium Term Revenue & Expenditure Framework		
R thousand					Year	Original Budget	Full Year Forecast	Budget Year 2011/12	Budget Year +1 2012/13	Budget Year +2 2013/14
Parent municipality:										
List all capital projects grouped by Municipal Vote			*Examples*	*Examples*						
Entities:										
List all capital projects grouped by Municipal Entity										
Entity Name										
Project name										

ANNEXURES

PROJECTS BUDGET 2011-2012 **Annexure "A"**

ACCOUNT NUMBER	PROJECTS	PROJECTS AMOUNTS 2011/2012	FUNDING SOURCE
	ECONOMIC DEVELOPMENT - MANAGEMENT		
		R	
01 146 79850	Contribution KDA	900,000	Revenue
01 146 78138	DED Support	89,000	Revenue
01 146 78246	District Development Agency	1,600,000	Contribution - Accumulated Surplus
01 146 78247	Environmental and Regeneration Energy Project	1,000,000	Contribution - Accumulated Surplus
01 146 78257	LEDi Projects	1,843,000	Contribution - Accumulated Surplus
01 146 78078	Trade and Investment	1,500,000	Contribution - Accumulated Surplus
01 146 76137	Economic Development	7,877,000	Grant DHLG & TA
		14,809,000	
	LOCAL ECONOMIC DEVELOPMENT		
01 147 76113	Agri-Innovation Intervention	600,000	Grant - DHLG
01 147 76075	Citrus Agro Processing	500,000	Grant - DHLG
01 147 76170	LED Projects	1,761,265	Grant - DHLG
01 147 76114	Project Management Unit	200,000	Grant - DHLG
01 147 76115	Strategy and Institutional Development	1,300,000	Grant - DHLG
01 147 76108	Woodlands Essential Oils	564,749	Grant - DHLG
01 147 76139	Thina Sinako	498,619	Grant - DHLG
01 147 78248	District Craft Hub Development Support	500,000	Contribution - Accumulated Surplus
01 147 78188	Agricultural Support	2,000,000	Contribution - Accumulated Surplus
01 147 78241	Pellet Factory in Rietbron	1,400,000	Contribution - Accumulated Surplus
01 147 79580	Establish Craft Initiative	500,000	Contribution - Accumulated Surplus
01 147 78029	Report on SEDA	850,000	Contribution - Accumulated Surplus
01 147 78189	LED District Support	500,000	Contribution - Accumulated Surplus
01 147 78119	CDM SMME Strategy	660,000	Contribution - Accumulated Surplus
		11,834,633	
	TOURISM PROMOTION AND DEVELOPMENT		
01 400 78126	Nature Resrve	500,000	Contribution - Accumulated Surplus
01 400 78052	Support to local Tourism	500,000	Revenue
01 400 78217	Tourism Education and Awareness	500,000	Revenue
01 400 78124	Tourism Marketing	3,000,000	Revenue
01 400 78249	Tourism Sector Development	450,000	Contribution - Accumulated Surplus
		4,950,000	
	COUNCIL"S EXPENSES		
01 005 78151	Unemployed Graduates	1,000,000	Contribution - Accumulated Surplus
		1,000,000	
	OFFICE OF THE SPEAKER		
01 011 78028	Community Development	100,000	Revenue
01 011 78242	Councillor Training	180,000	Revenue
01 011 78032	Imbizos and Outreach	300,000	Revenue
01 011 78150	Moral Regeneration	100,000	Revenue
01 011 78033	Public Participation	20,000	Revenue
01 011 78137	Ward Committees	80,000	Revenue
		780,000	

ENVIRONMENTAL HEALTH

01 192 78131	Community Food Garden	80,000	Contribution - Accumulated Surplus
01 192 78970	Contribution Municipality	7,086,365	Revenue
01 192 78179	Kou-Kamma Env Health	36,000	Revenue
01 192 78880	Awareness Campaign	140,000	Contribution - Accumulated Surplus
01 192 78900	Ulwaluko Villages	50,000	Revenue
01 192 78213	Water Sampling	100,000	Revenue
01 192 78011	Water Quality Monitoring	100,000	Contribution - Accumulated Surplus
		7,592,365	

FIRE SERVICE - HEAD OFFICE

01 113 78251	Contribution to Municipalities	10,175,000	Contribution - Accumulated Surplus
01 113 78201	Restoration of Fire Hydrants	1,000,000	Contribution - Accumulated Surplus
01 113 78208	Hazmat Truck for Paterson	1,000,000	Contribution - Accumulated Surplus
		12,175,000	

DISASTER MANAGEMENT

01 118 78252	Emergency Contingency	1,000,000	Revenue
		1,000,000	

SPORT AND RECREATION

01 123 78182	Support for Sports Club	500,000	Revenue
		500,000	

ELECRICITY

01 193 78700	Electricity Infrastructure	1,000,000	Sundry Creditors
		1,000,000	

PLANNING UNIT

01 152 78176	Adopt a School	40,000	Revenue
01 152 76225	IDP Support for LMS	450,000	Revenue
01 152 78254	CSIR Initiative	350,000	Revenue
		840,000	

PROJECT MANAGEMENT

01 202 76122	Rietbron Roads and Streets	1,400,000	Grant MIG
01 202 76123	Nieu-Bethesda	3,500,000	Grant MIG
01 202 78143	Planning and Feasibility	2,500,000	Contribution - Accumulated Surplus
01 202 78261	Rietbron EPWP Roads Stormwater Ph2	4,000,000	Contribution - Accumulated Surplus
		11,400,000	

HOUSING

01 157 78256	Housing Transfer and Beneficiary Management	550,000	Contribution - Accumulated Surplus
01 157 79330	Infra DMA: Alienation	1,400,000	Sundry Creditors
		1,950,000	

SOLID WASTE

01 170 78226	VIP Latrines in the DMA	1,000,000	Contribution - Accumulated Surplus
		1,000,000	

TRANSPORT, ROADS, AND CAPACITY BUILDING

01 154 76145	Intercity Bus Terminus	1,912,720	Grant Roads and Transport
01 154 76143	Somerset East Roads and Stormwater	4,300,000	Grant MIG
01 154 76152	Roads and Public Places	10,000	Grant DHLG & TA
01 154 78255	Intercity Bus Terminus	936,486	Contribution - Accumulated Surplus
		7,159,206	

WATER

01 158 76131	LEDI Infra Assess Support - Ndlambe	1,007,700	Grant MIG Infrastructure
01 158 76119	Jansenville Water Treatment	4,000,000	Grant MIG Flood Damage Interest
01 158 76124	Municipal Drought Relief	4,000,000	Grant DWAF Municipal Drought Relief
01 202 78259	Niru Bethesda Water and Sanitation	6,000,000	Grant MIG Flood Damage Interest
01 158 76069	Upgrade water Supply to G	100,000	Grant MIG Infrastructure
01 158 78194	Muller Upg to BWS	50,000	Contribution - Accumulated Surplus
01 158 78193	Vondeling Upg to BWS	50,000	Contribution - Accumulated Surplus
01 158 78215	Drought Contingency	1,000,000	Contribution - Accumulated Surplus
		16,207,700	

CAPACITY BUILDING

01 028 76147	Good Governance	400,000	Grant MSIG
01 028 76115	Policies	190,000	Grant MSIG
01 028 76149	Roles and Responsibilities	200,000	Grant MSIG
		790,000	

SPECIAL PROJECT UNIT - YOUTH, GENDER AND DISABLED

01 029 78810	Disability Empowerment	800,000	Revenue
01 029 75560	Women Empowerment	800,000	Revenue
01 029 76029	Youth Development	800,000	Revenue
01 029 78380	Commemoration Day Celebrations	500,000	Revenue
		2,900,000	

MANAGEMENT - MUNICIPAL MANAGER

01 025 79130	Inter-Governmental Relations	180,000	Revenue
		180,000	

PERFORMANCE MANAGEMENT

01 027 76077	Support to LMS for Performance Management	480,000	Grant DHLG & TA
01 027 78136	Support to LMS for Performance Management	400,000	Revenue
		880,000	

EXECUTIVE SUPPORT

01 033 78430	Annual Report	223,000	Revenue
		223,000	

LIBRARIES

01 205 75420	Libraries	10,132,000	Grant - DHLG
		10,132,000	

HIV/AIDS

01 034 79150	District World Aids Day	300,000	Revenue
01 034 79160	HIV/Aids Council	100,000	Revenue
01 034 78243	Implementation of the HIV/Plan	400,000	Revenue
		800,000	

DIRECTOR: FINANCE AND CORPORATE SERVICES

01 036 78245	Financial Plan	2,000,000	Contribution - Accumulated Surplus
01 036 78244	Wellness Programme	200,000	Contribution - Accumulated Surplus
		2,200,000	

FINANCIAL ACCOUNTING DIVISIONS

01 055 78214	GRAP Project	1,000,000	Revenue
01 055 78223	Review Organisation Structure	250,000	Contribution - Accumulated Surplus
01 055 78207	Support to LMS iro GRAP	2,820,000	Revenue
01 055 76151	Local Government & Traditional Affairs	1,061,000	Grant DHLG & TA
01 055 79260	VAT Audit Independent	100,000	Contribution - Accumulated Surplus
		5,231,000	

FINANCE MANAGEMENT AND SUPPORT

Various	Interns	1,161,655	Grant FMG
		1,161,655	

PEOPLE MANAGEMENT

01 085 78242	Councillor Training	300,000	Contribution - Accumulated Surplus
01 085 78022	Graduate Training	200,000	Contribution - Accumulated Surplus
01 085 78045	Knowledge Programme	50,000	Contribution - Accumulated Surplus
01 085 78350	Training	400,000	Revenue
01 085 78580	Study Grants	60,000	Revenue
01 085 78590	Approved Courses	400,000	Revenue
01 085 79930	Work Skill Program	400,000	Contribution Work Skill
		1,810,000	

PUBLIC RELATIONS

01 119 78109	Corporate Identity	100,000	Contribution - Accumulated Surplus
01 119 78111	District Communication	50,000	Contribution - Accumulated Surplus
01 119 78670	Promotion	400,000	Contribution - Accumulated Surplus
01 119 78113	Publications	1,400,000	Contribution - Accumulated Surplus
		1,950,000	

CLINICS

01 109 78227	Kleinpoort PHC Clinic	40,000	Other Income (xx PHC Surplus)
01 109 78228	Somerset East 3 - R M Grounds and Building	70,000	Other Income (xx PHC Surplus)
01 109 78229	Marselle R M Grounds and Building	60,000	Other Income (xx PHC Surplus)

01 109 78231	Kwazamucinga CCO Grounds and Buildings	600,000	Other Income (xx PHC Surplus)
01 109 78232	Humansdorp Garages	35,000	Other Income (xx PHC Surplus)
01 109 78234	Jansenville Mobile - Wolwefontein	40,000	Other Income (xx PHC Surplus)
01 108 78235	Coldstream R M Grounds and Buildings	200,000	Other Income (xx PHC Surplus)
		1,045,000	
	Total	123,500,559	

SUMMARY OF FUNDING

	R
GRANTS:	
Provincial	24,984,633
National	28,172,075
ACCUMULATED SURPLUS	42,334,486
REVENUE	24,164,365
SUNDRY CREDITORS	2,400,000
OTHER INCOME (EX PHC SURPLUS)	1,045,000
WORK SKILL LEVY	400,000
	123,500,559

Annexure "B"

Mandatory Performance Measures 2011/12

Mandatory Measure	CDM	DMA
% of households with access to basic level of water	97%*	100%
% of households with access to basic level of sanitation	83%*	100%
% of households with access to basic level of electricity	NA	NA
% of households with access to basic level of solid waste removal	96%*	87%
% of households earning less than R1100 per monthly with access to free basic services	Not measured*	90%
% of municipality's capital budget actually spent on capital projects identified in the IDP	100%	
Number of jobs created through the municipality's local economic development initiatives including capital projects	100 permanent 300 temporary	
Number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality approved employment equity plan	12 out of 16 (75%)	
% of a municipality's budget actually spent on implementing its workplace skills plan	0.1%	
Debt Coverage: Total operating revenue received – operating grants divided by debt servicing payments	NA	NA
Service debtors to revenue: Total outstanding debtors divided by annual revenue actually received for services	NA	4,04
Cost coverage: Cash available and investments at 30 June, 2008 divided by monthly fixed operating expenditure	44,35	

Reporting measure only not measured as performance as autonomy is with respective Local Municipalities

Annexure "C"

ANNUAL PERFORMANCE OBJECTIVES BY VOTE – OPERATIONAL MEASURES

Vote	GFS Function	Objective	Key Performance Indicator (2009/10)
Executive Mayor	Executive and Council	• Oversight of council operations and exercise delegated authority	• 100% of planned Council meetings held
Municipal Manager	Executive and Council	• Ensure the institution is managed in an effective and efficient manner*	• 100% of SDBIP (operational and capital projects) implemented.
	Finance and Administration	• Ensure that the Municipality complies with Legislation applicable to it* • Budgetary control of operating income and expenditure* • Ensure the CDM is active within the district in which it serves • Compliance with OHASA • Ensure that capacity of the District is given priority	• Zero incidence of repeat exception reports from Internal Audit (excl. those pre-identified as multiple year implementation programmes) • Existence of a disaster Management Plan • Income and expenditure variance not to exceed 10% • Completion of an investigation into a relocation to Jeffrey's Bay • Completion of the quarterly safety checklist • Maintenance of the CDM Capacity building strategy
	Planning and Development	• Market CDM to attract tourism, trade and investment	• Annual communication plan in place
	Performance Management	• Support the implementation of the IDP through the performance management of the institution and its workforce*	• 100% of CDM employees under the PMS
Planning and Infrastructure Development	Planning and Development	• Ensure that development occurs in the most logical way possible and in a manner that is in line with the adopted SDF principles	• 100% Projects prioritized and funded in accordance with the SDF principles
Economic Development	Planning and Development	• Ensure that the growth and development agreement is implemented and used as the basis for cooperative district-wide development*	• Monitor monetary commitments from social partners as per the GDS agreement

Vote	GFS Function	Objective	Key Performance Indicator (2010/11)
Finance and Corporate Services	Finance and Administration	• Compilation of budget and financial statements • Ensure that Council finances are well managed • Ensure HR issues are effectively dealt with • Completion of property Rates Valuations in DMA	• Delivery of financial statements to OAG on or before 30 August • Annual approved budget • 100% Financial obligations required by MFMA adhered to in accordance with National Treasury MFMA implementation priorities • 100% job descriptions in place • Recruitment process completed within 8 weeks • Training takes place in accordance with the skills development plan.* • 100% disciplinary hearings organized within 15 working days after service of notice of misconduct. • Finalization of valuation roll
	Executive and Council	• Ensure decision makers receive information	• 100% council agendas delivered prior to 5 days of meeting

* Indicator supported and implemented across all Votes

Annexure "D"

Revenue by Source

Source	Performance Measure	Performance Target
Other income	% of sundry income collected	100 %
Rental of facilities & Equipment	% of fees received	100 %
Interest earned - external investments	Average rate of return/ prime rate	70 %
Interest earned – outstanding debtors	Average rate of return/ prime rate	102 %
Settlement discounts	% of settlement discounts negotiated	1 %
Contributions – other municipalities	% of contributions recovered (if applicable)	100%
Government Grants and Subsidies	% of Grants received	100%
Contribution: Surplus account	% of cash backed surplus utilized	80%

Note: All other income sources are determined by National and Provincial Departments and as promulgated by DORA Act.

CACADU DISTRICT MUNICIPALITY					Annexure E
CAPITAL BUDGET 2011/2012					
Department/Division	Asset Type	Qty	Unit Cost	Total cost	Funding Source
FINANCE AND ADMINISTRATION - GFS					
DEPARTMENT : FINANCE AND CORPORATE SERVICES					
CORPORATE SERVICES					
AUXILIARY					
Electronic Filing System	Office equipment	1	1,000,000	1,000,000	Accumulated profits
Desk with L-extention	Office equipment	1	5,000	5,000	Accumulated profits
Computer	Office equipment	4	12,000	48,000	Accumulated profits
Credenza	Office equipment	3	3,000	9,000	Accumulated profits
Printer	Office equipment	1	4,000	4,000	Accumulated profits
				1,066,000	
SECRETARIAT					
Laptop	Office equipment	3	15,000	45,000	Accumulated profits
				45,000	
HUMAN RESOURCES					
Shredding Machine	Office equipment	1	2,000	2,000	Accumulated profits
Credenza	Office equipment	1	3,000	3,000	Accumulated profits
Tri pot Office Fan	Office equipment	4	750	3,000	Accumulated profits
				8,000	
TOTAL VOTE : DEPARTMENT : FINANCE AND CORPORATE SERVICES				1,119,000	
FINANCE					
ASSET MANAGEMENT					
Vehicle sedan	Vehicles	1	200,000	200,000	Accumulated profits
Vehicle sedan	Vehicles	1	200,000	200,000	Accumulated profits
				400,000	
MANAGER FINANCE					
Office Chair	Office equipment	1	3,000	3,000	Accumulated profits
Laptop	Office equipment	1	20,000	20,000	Accumulated profits
Visitors Chair	Office equipment	3	1,000	3,000	Accumulated profits
				26,000	
PUBLIC RELATIONS					
Laptop	Office equipment	1	20,000	20,000	Accumulated profits
				20,000	
INCOME & EXPENDITURE					
Photostat Machine	Office equipment	1	35,000	35,000	Accumulated profits
Heavy Duty Punch	Office equipment	1	400	400	Accumulated profits
Heavy Duty Stapler	Office equipment	1	600	600	Accumulated profits
Desk with L-extention	Office equipment	1	5,000	5,000	Accumulated profits
Desk with L-extention	Office equipment	1	5,000	5,000	Accumulated profits
Heavy duty Trolley	Office equipment	1	1,000	1,000	Accumulated profits
				47,000	
FINANCE MANAGEMENT & SUPPORT					
Laptop	Office equipment	4	10,500	42,000	Accumulated profits
				42,000	

INFORMATION TECHNOLOGY					
IT					
Printer IT Room	Office equipment	1	160,000	160,000	Accumulated profits
Computer	Office equipment	8	12,000	96,000	Accumulated profits
Computer	Office equipment	4	12,000	48,000	Accumulated profits
Computer	Office equipment	3	12,000	36,000	Accumulated profits
Computer	Office equipment	3	12,000	36,000	Accumulated profits
Printer	Office equipment	6	6,000	36,000	Accumulated profits
Mailserver Software	Office equipment	1	80,000	80,000	Accumulated profits
Mailserver Hardware	Office equipment	1	30,000	30,000	Accumulated profits
PABS System	Office equipment	1	250,000	250,000	Accumulated profits
Laptop	Office equipment	6	7,000	42,000	Accumulated profits
IT Infrastructure	Office equipment	1	100,000	100,000	Accumulated profits
TOTAL : INFORMATION TECHNOLOGY				914,000	
PROPERTY SERVICES					
ESTATES					
Airconditioners - IT Training RoomCorporate Service	Office equipment	1	15,000	15,000	Accumulated profits
Airconditioners - Standard Bank Building	Office equipment	8	15,000	120,000	Accumulated profits
Water Filters	Office equipment	6	2,000	12,000	Accumulated profits
Access Control Standard Bank Building	Office equipment	1	550,000	550,000	Accumulated profits
Refurbishment of Standard Bank Building	Office equipment	1	2,000,000	2,000,000	Accumulated profits
				2,697,000	
TOTAL VOTE : DEPARTMENT : FINANCE				4,146,000	
TOTAL : FINANCE AND ADMINISTRATION - GFS				5,265,000	
ECONOMIC DEVELOPMENT- GFS					
DEPARTMENT:ECONOMIC DEVELOPMENT					
MANAGEMENT					
Fax Machine	Office equipment	1	4,000	4,000	Accumulated profits
Fridge	Office equipment	1	3,000	3,000	Accumulated profits
Laptop	Office equipment	1	15,000	15,000	Accumulated profits
Camera	Office equipment	1	10,000	10,000	Accumulated profits
Television Set	Office equipment	1	10,000	10,000	Accumulated profits
Amplifier for sound equipment	Office equipment	1	5,000	5,000	Accumulated profits
				47,000	
TOURISM					
TOURISM PROMOTION & DEVELOPMENT					
Laptop	Office equipment	2	15,000	30,000	Accumulated profits
TOTAL :TOURISM				30,000	
TOTAL : ECONOMIC DEVELOPMENT - GFS				77,000	
PLANNING AND INFRASTRUCTURE DEVELOPMENT- GFS					
DEPARTMENT : PLANNING AND INFRASTRUCTURE DEVELOPMENT					
MANAEMENT					
A3 Printer	Office equipment	1	10,000	10,000	Accumulated profits
TOTAL : PLANNING AND INFRASTRUCTURE ECONOMIC DEVELOPMENT - GFS				10,000	
PUBLIC SAFETY - GFS					
DEPARTMENT : PLANNING AND INFRASTRUCTURE DEVELOPMENT					

FIRE SERVICES					
Implimentation of Fire Regulations	Fire	1	1,200,000	1,200,000	Accumulated profits
TOTAL : PUBLIC SAFTY - GFS				**1,200,000**	
TOTAL CAPITAL BUDGET				**6,552,000**	
FUNDING OF CAPITAL BUDGET					
CDM - Accumulated Profits				6,552,000	
Finance Management Grant				-	
				6,552,000	

TARIFFS 2011/2012

FINANCE AND ADMINISTRATION			
1. **AGREEMENTS**			
1.1 Framing Agreements - Standard, per agreement	b	each	R 55.59
2. **COMPUTERISED INFORMATION**			
2.1 Computer Prints - per eyeline page	b	each	R 2.78
2.2 Address labels (self stick) - per eyeline page	b	each	R 5.56
2.4 Computer Disks			
2.4.1 Basic service fee	b	each	R 212.24
2.4.2 Price per record (Inclusive of the price of the floppy disk)	b	each	R 0.27
3 **FAXES**			
4.1 Cost of transmitting fax - per page	b	each	R 1.01
4.2 Cost of receiving fax - per page	b	each	R 1.01
4 **INTEREST RATE**			
4.1 Standard Rate of Interest means a rate of interest which is two percent higher than the rate of interest payable by a Council to its bank in respect of an overdraft	a		
5 **SEARCH AND INSPECTION FEES**			
Furnishing of information to the Public (P.N. 705/1985 d.d.			
Subject to the provisions of any law, any person applying to the Council for information from any records kept by the Council shall be furnished with such information upon payment of the under-mentioned fees provided that if such person is the owner of the property in respect of which the information is applied for, he shall be exempt from the payment of such fees:-			
1. In respect of the search of any Index to any account not in a service register	b	each	R 8.84
2. In respect of the search of any Index to an account in a service register (water, sanitation, sewage, miscellaneous debts etc.)	b	each	R 8.84
3. For the inspection of any deed, document or diagram or any details relating thereto	b	each	R 8.84
4. For the supply of any certificate of valuation or of the outstanding charges against property, except certificates referred to in Section 96 of Ordinance No. 2 of 1974 and Ordinance No. 18 of 1976	b	each	R 69.48
5. In respect of any search for information where a fee for such search has not been prescribed by (1), (2) or (3) above	b	each	R 44.22

b Tariff is Standard Rated and VAT Inclusive

TARIFFS 2011/2012

6 **PHOTOCOPIES**			
A3	b	each	R 1.14
A4	b	each	R 0.88
7 **PARKING**			
9.11 Private (Staff)			
9.1.1 Standard Bank	b	each	R 44.22
8 **OTHER**			
Tariffs as detailed in Government Gazette No. 7224 Volume 428; No 22125 dated 9 March, 2001			
9 **ESTATES**			
9.1 Rental - Internal	b	per m²	R 53.06
9.2 Rental - External (Standard Bank building)	b	per m²	R 50.53
10 **TENDER DOCUMENTS**			
10.1 Tender document Administration Fee	b	each	R 65.00
11 **CERTIFICATES**			
11.1 Clearance certificates	b	each	R 31.58
11.2 Valuation certificates	b		R 31.58
a Tarriff exempt from VAT			
b Tarriff is standard rated and VAT inclusive			
COMPUTER GENERATED PLANS			
1 **Paper**			
1.1 Plotter prints A0	b	each	R 30.32
1.2 Plotter prints A1	b	each	R 21.48
1.3 A3 (cut sheets)	b	each	R 10.11
1.4 A4 prints Laser & Colour	b	each	R 6.32
2 **Film**			
2.1 A4 Plotter Film	b	each	R 8.84
2.2 A4 Overhead Transparencies	b	each	R 18.95
2.3 A1 Plotter Film	b	each	R 40.43
3 **Extract of digital Data to disc (1,44 MB) first disc**			
First Disc	b	each	R 277.93
Second disc and thereafter	b	each	R 69.48
4 **Search and Inspection Fees**			
4.1 Furnishing mapping information	b	per hour	R 69.48
b Tarriff is standard rated and VAT inclusive			
ENVIRONMENTAL HEALTH			
1 **Certifiacte of Acceptability**	b	each	R 56.85
b Tarriff is standard rated and VAT inclusive			
PROMOTION OF ACCESS TO INFORMATION ACT			
Part ii of Notice 187 in the Government Gazette on 1 November 2006			
1 The fee for a copy of the manual as contemplated in regulation 5(c) R0.60 for every photocopy of an A4-size page or part thereof.			

b Tariff is Standard Rated and VAT Inclusive

2 The fees for reproduction referred to in regulation 7(1) are as follows:

a)	For every photocopy of an A4-size page or part thereof	b	R 0.76
b)	For every photocopy of an A4-size page or part thereof held on a computer or in electronic or machine-readable form	b	R 0.51
c)	For a copy in a computer-readable form on -		
	i) stiffy disc	b	R 6.32
	ii) compact disc	b	R 50.53
d)	i) For a transcription of visual images, or an A4-size page or part thereof	b	R 26.22
	ii) For a copy of visual images	b	R 75.80
e)	i) For a transcript of an audio record, or an A4-size page or part thereof	b	R 15.16
	ii) For a copy of an audio record	b	R 21.48

3 The request fee payable by every requester, other than a personal requester, referred to in regulation 7(2) is

4 The access fees payable by a requester referred to in regulation 7(3) are as follows:

(1)	a)	For every photocopy of an A4-size page or part thereof	b	R 0.76
	b)	For every printed copy of an A4-size page or part thereof held on a computer or in electronic or machine-readable form	b	R 0.51
	c)	For a copy in a computer-readable form on -		
		i) stiffy disc	b	R 6.32
		ii) compact disc	b	R 50.53
	d)	i) For a transcription of visual images, or an A4-size page or part thereof	b	R 27.79
		ii) For a copy of visual images	b	R 75.80
	e)	i) For a transcript of an audio record, or an A4-size page or part thereof	b	R 15.16
		ii) For a copy of an audio record	b	R 21.48
	f)	To search for and prepare the record for disclosureR15.00 for each hour or part of an hour, excluding the first hour, reasonably required for such search and preparation.		

(2) For purposes of section 22(2) of the Act, the following applies:

a) Six hours as the hours to be exceeded before a deposit is payable; and
b) one third of the access fee is payable as a deposit by the requester.

(3) The actual postage is payable when a copy of a record must be posted to a requester.

b Tarriff is standard rated and VAT inclusive

b Tariff is Standard Rated and VAT Inclusive

DRAFT CACADU DISTRICT MUNICIPALITY SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN 2011/12

"ANNEXURE G"

Objective	Strategy	Project	Key Performance Indicator	Annual Target 11/12	Department	GFS	2011/12 Account Number	2011/12 Rs	Performance Milestones and Performance Redress			
									30 Sep 2011 Target	31 Dec 2011 Target	31 Mar 2012 Target	30 Jun 2012 Target
DEVELOPMENT PRIORITY 1: INFRASTRUCTURE INVESTMENT												
To Assist LMs to provide adequate potable water and adequate sanitation by 2010	To develop a comprehensive funding strategy with business plans	Maintanance to water assets in Ndlambo	Improved infrastructure maintanance to water assets in Ndlambo	% increase in infrastructure Operations and Maintenance	Planning and Infrastructure Services	Water	01 158 76131 - 7 - G60211	R 1,007,700	Gathering information	Gathering information	O & M Study Complete	N/A
To ensure that there is an adequate bulk sustainable water source in the CDM region.	To improve infrastructure asset management	Water quality for the community of Jansenville (Ikwezi)	Improved water quality for the community of Jansenville (Ikwezi)	Develop a suitable designs that will be sustainable for the provisioning of potable water to the community of Jansenville	Planning and Infrastructure Services	Water	01 158 76119 -9- G60221	R 4,000,000	Bulk Meters installed	Bulk Meters installed	Rehabilitation of reservoirs complete	Contractor on site for upgrade of water reticulation
		Sanitation for the community of Nieu-Bethesda (Camdeboo)	Improve sanitation for the community of Nieu-Bethesda (Camdeboo)	Treatment plant operational	Planning and Infrastructure Services	Water	01 158 76118	R 2,000,000	Environmental Impact Assessment lodged	Environmental Impact Assessment lodged	Contractor On Site	Treatment Plant Operational
		DMA Toilet Structures	Installation of DMA Toilet Structures	To be determined	Planning and Infrastructure Services	Planning & Development	TBA	R 1,000,000	Contratctor on Site	Contratctor on Site	Project Complete	VIP Toilets Operational
		Water quality for the community of Glenconnor (DMA)	Improved water quality for the community of Glenconnor (DMA)	Additional water found and treated to augment the existing supply	Planning and Infrastructure Services	Water	01 158 76121	1,500,000 (MIG Funding)	N/A	N/A	N/A	N/A
		Sanitation in Nieu-Bethesda	Improve sanitation conditions in Nieu-Bethesda	Phase 2 Complete	Planning and Infrastructure Services	Planning & Development	01 158 76134 -7- G60241	R 2,000,000	Contractor On Site	Contractor On Site	Project Complete	VIP Toilets Operational
		Alienation of DMA Settlements	Alienation of DMA Settlements	Transfer of houses for the Glenconnor Community	Planning and Infrastructure Services	Planning & Development	01 157 79330	R 1,400,000	Glenconnor repairs to houses complete	DMA Settelements Transferred	N/A	N/A
		Improve project planning, implementation and MIG expenditure	Improve project planning, implementation and MIG expenditure	Funds spent	Planning and Infrastructure Services	Planning & Development	01 152 78143	R 2,500,000	Projects identified	Tender Process finalised	Monitor progress	Funds Spent
		Rietbron Solar Water Heating	Installation of Rietbron Solar Water Heating	All households in the DMA Electrified	Planning and Infrastructure Services	Planning & Development	01 193 78700	R 2,000,000	Project Implementaion approved	Contrator on site	Contrator on site	Project Complete
		Rainwater Tanks in Paterson	Installation of Rainwater Tanks in Paterson	Improve service delivery	Planning and Infrastructure Services	Water	01 158 76124-8 G60261	R 4,000,000	Contrator on site	Contrator on site	Project Complete	N/A

Objective	Strategy	Project	Key Performance Indicator	Annual Target 11/12	Department	GFS	2011/12 Account Number	2011/12 Rs	Performance Milestones and Performance Redress			
									30 Sep 2011 Target	31 Dec 2011 Target	31 Mar 2012 Target	30 Jun 2012 Target
To provide effective and sustainable infrastructural maintenance plans	To improve CDM roads condition	Somerset East Roads and Stormwater	Improvement of Somerset East Roads and Stormwater	To be determined	Planning and Infrastructure Services	Roads	TBA	R 4,300,000	Contrator on site	Contrator on site	Project Complete	N/A
		Rietbron roads & stormwater EPWP project	Rietbron roads & stormwater EPWP project. Job creation & improved access (Phase 2)	1km of internal access roads paved, and work opportunities created	Planning and Infrastructure Services	Roads	01 202 76122	R 6,559,000	Construction progresses	Construction progresses	Construction progresses	1km of road complete
	To improve housing in the LM's	Housing Transfer & Beneficiary Management	Finalisation of Housing Transfer & Beneficiary Management	500 tranfers effected	Planning and Infrastructure Services	Housing	01 157 77.....030/090/1 20/072/130/140/ 050	R 550,000	Transfers lodged	Transfers lodged	Transfers lodged	Housing transfers complete
To provide infrastructure development and service delivery support to LMs	Provide technical support to LMs	New Library in Riebeeck East	TBA	TBA	Planning and Infrastructure Services	TBA	TBA	R 850,000	To be determined	To be determined	To be determined	To be determined
		New Library in Somerset East	TBA	TBA	Planning and Infrastructure Services	TBA	TBA	R 850,000	To be determined	To be determined	To be determined	To be determined
			TBA	TBA	Planning and Infrastructure Services	TBA	TBA	R 600,000	To be determined	To be determined	To be determined	To be determined
To promote an integration between spatial planning and transportation planning to achieve sustainable human settlements	To enhance CDM Spatial Development Framework and Integrated Trans-port Plan and regulate all development in accordance with plan		Construction of Inter-City Bus Terminal	Project Complete	Planning and Infrastructure Services	Road Transport	01 154 75370	R 2,849,206	Designs approved	Contrator on site	Construction in progress	Facility complete and functional
DEVELOPMENT PRIORITY 2: CAPACITY BUILDING AND SUPPORT TO LM'S												
Maximise the potential of CDM LMs and District Municipality to effectively and efficiently deliver services to their communities	To improve effectiveness in municipal revenue generation and financial management	GAMAP/GRAP Assistance to LM's	Provision of assistance to LMs in respect to GAMAP/GRAP compliance (Financial Statements)	GRAP Tendor - Service Provider Appointed. LM's sign od SLA's Phase1	Finance & Corporate Services	Finance and Admin	105578207	R 1,000,000	Project Management - Measurement against deliverables	Project Management - Measurement against deliverables	Project Management - Measurement against deliverables	Project Management - Measurement against deliverables
		Financial Management Improvement Plan	GRAP Tendor - Service Provider Appointed Phase 2	GRAP Tendor - Service Provider Appointed Phase 2 - Implementation of FMIP	Finance & Corporate Services	Finance and Admin	01 028 78103	R 2,000,000	Implementation of FMIP	Implementation of FMIP	Implementation of FMIP	Implementation of FMIP
		Water quality monitoring (in conjunction with Environmental Health) for all LM's	Water quality monitoring (in conjunction with Environmental Health) for all LM's	Monitoring in accordance with DWA Database	Planning and Infrastructure Services	Water	01 192 78011	R 100,000	Quarterly statistics and proposed intervention reports	Quarterly statistics and proposed intervention reports	Quarterly statistics and proposed intervention reports	Quarterly statistics and proposed intervention reports
		Good Governance Survey (Phase 1 & 2)				Other	TBA	R 400,000	To be determined	To be determined	To be determined	

Objective	Strategy	Project	Key Performance Indicator	Annual Target 11/12	Department	GFS	2011/12 Account Number	2011/12 Rs	Performance Milestones and Performance Redress			
									30 Sep 2011 Target	31 Dec 2011 Target	31 Mar 2012 Target	30 Jun 2012 Target
Maximise the potential of CDM LMs and District Municipality to effectively and efficiently deliver services to their communities	To improve effectiveness in municipal revenue generation and financial management	CSIR Iniative	CSIR Iniative	Comprehensive studies with clear action plans	complete documents	Planning and Infrastructure Services	TBA	R 350,000	data collection and analysis	Project in progress	draft documents	documents complete
		Policies	To be determined	To be determined	Municipal Manager's Office	Other	TBA	R 90,000	To be determined	To be determined	To be determined	To be determined
		Roles and Responsibilities	To be determined	To be determined	Municipal Manager's Office	Other	TBA	R 200,000	To be determined	To be determined	To be determined	To be determined
To increase effectiveness and promote a district-wide approach to IDPs and performance management	To assess and enhance the use of performance management at all LMs	To provide PMS Support to Camdeboo, Ikwezi and Koukamma and actively support all other LMs with the implementation of their performance management systems	To support Camdeboo, Ikwezi and Koukamma in PMS through funding	Implementation report to Mayoral Committee	Municipal Manager's Office	Other	01 027 76077	R 482,000	PMS Support rendered to Ikwezi, Koukamma and Camdeboo and provision assistance and skills/knowledge support to other LM's as required	Finalisation of PMS Support rendered to Ikwezi, Koukamma and Camdeboo and provision assistance and skills/knowledge support to other LM's as required	Provide assistance and support to LM's as required	Provide assistance and support to LM's as required
DEVELOPMENT PRIORITY 3: ECONOMIC DEVELOPMENT												
Achieve Economic Growth by developing Strategic Sectors of the District Economy	Coordinate Trade and Investment opportunities in the District	Trade and Investment Promotion	Establish and Sustain partnership for Economic Development	% increase in new business and partnership/linkages in the District	Economic Development	Tourism	TBA	R 1,500,000	Participate in Ren Energy Summit	Host Investor Conference	Attend One Internationa Trade Show	Convene A District Business Unity Structure
	Establishment and strengthening of municipal institutional arrangements to facilitate economic development	Establishment of the District-Wide Development Agent	Feasibility study and Business Plan developed	Council resolve on the Establishment of the District Agent	**Economic Development**	Tourism	TBA	R 750,000	Appoint a service provider and conduct scoping exercise	Monitor appointment of Contractors by District completed	Presented to Mayco and District IGR for a	submit to Council for Adoption and Budget
To achieve year-on-year economic growth by developing strategic sectors in the district	Coordinate tourism development and marketing in the district	Tourism marketing and Trade Investment Promotion	Tourism marketing and Trade Investment Promotion	Marketing Strategy implemented	Economic Development	Tourism	01 400 78124	R 3,000,000	Appointmet of service provider; review of the Trade & Investment and Tourism Marketing strategy; Participation at the Getaway; Placements in at least 2 publications; Coffee Table Book printed & distributed	Participation at the WTM; Preparations and confirmation for the Indaba; Media Tour	Participation at Trade & Investment Promotion; Participation at ITB; Placements in at least 2 publications	Participate at Indaba, May 2011; Winter Campaign roll out

Objective	Strategy	Project	Key Performance Indicator	Annual Target 11/12	Department	GFS	2011/12 Account Number	2011/12 Rs	Performance Milestones and Performance Redress			
									30 Sep 2011 Target	31 Dec 2011 Target	31 Mar 2012 Target	30 Jun 2012 Target
To achieve year-on-year economic growth by developing strategic sectors in the district	Coordinate tourism development and marketing in the district	Tourism Development	Tourism Development Support to Local Municipalities	5 tourism development projects supported	Economic Development	Tourism	01 400 78129	R 450,000	Invite applications and submit to Council for approval	Funded Projects implemented and funds spent according to project plan	Funded Projects implemented and funds spent according to project plan	Funded Projects implemented and funds spent according to project plan
		LTOs	Support to LTOs	5 established LTOs supported for marketing and destination branding to support project application	Economic Development	Tourism	01 400 78052	R 500,000	Invite applications and submit to Council for approval	Funded Projects implemented and funds spent according to project plan and SLA signed	Funded Projects implemented and funds spent according to project plan and Monitor	Funded Projects implemented and funds spent according to project plan and Monitor
		Nature Reserves in the District	Sustainably managed nature reserves in the District	Maintenace plan of the nature reserves adopted and implemented	Economic Development	Tourism	01 400 78126	R 500,000	Assessment report tabled and adopted	Agreements on management of the reserves finalised	Agreements on management of the reserves finalised	n/a
		Tourism Education and Awareness	Tourism Education and Awareness Programme	Enhancement of service excellence and tourism business growth	Economic Development	Tourism	01 400 78127	R 500,000	2 Funding agreements with Umziwothu & ABSA Tourism Training Programme signed	SMME Tourism Training	Selection and preparation of SMMEs for the Indaba	Selected SMMEs participating at the Indaba; Learning event - sharing best practices from the Indaba
	Promote SMME Initiatives in the District	SMME and Co-op Support	SMME and Co-op Support Programme	District-wide and structured strengthening of SMMEs & Co-ops	Economic Development	Planning & Development	01 147 78119	R 660,000	Selection of SMMEs to be supported; District Co-op Forum established	Training and funding support to selected SMMEs in partnership with SEDA; Organisation and clustering of Co-ops	Training of Co-ops in partnership with SEDA	SMME Indaba and knowlegde sharing
To achieve year-on-year economic growth by developing strategic sectors in the district	Promote SMME Initiatives in the District	Agricultural Mentoring	Agricultural Mentoring support Program	10 Emerging Farmer Projects mentored	Economic Development	Planning & Development	01 147 78188	R 700,000	To be determined	To be determined	To be determined	To be determined
		Essential Oil Initiative	Woodlands Communal Property Association's Essential Oil Initiative	Woodlands Communal Property Association producing essential oils	Economic Development	LED	01 147 76033	R 498,000	To be determined	To be determined	To be determined	To be determined
		District-wide LED Institutional Support	District-wide LED Institutional Support	LED Support Structure (DST) established and enabled to implement the LED Framework	Economic Development	LED	01 147 78189	R 500,000	DST Structure established and LED Framework adopted; 1 x LED learning event	1 x LED learning event (still to be aligned with Thina Sinako Contract Agreement)	3 x LED learning event (still to be aligned with Thina Sinako Contract Agreement)	5 x LED learning event (still to be aligned with Thina Sinako Contract Agreement)

Objective	Strategy	Project	Key Performance Indicator	Annual Target 11/12	Department	GFS	2011/12 Account Number	2011/12 Rs	Performance Milestones and Performance Redress			
									30 Sep 2011 Target	31 Dec 2011 Target	31 Mar 2012 Target	30 Jun 2012 Target
To achieve year-on-year economic growth by developing strategic sectors in the district	Promote SMME Initiatives in the District	Agro-processing scoping report / findings	Agro-processing scoping report / findings	Support to at least one agro-processing programme identified through agro-processing scoping	Economic Development	LED	01 147 78191	R 1,000,000	Appoint a service provider and conduct scoping exercise	Table and adopt report	Spport at least one programme	Spport at least one programme
To develop and enhance technical and life skills in line with labour market demands of the district in strategic sectors and the region at large	Partner with key players in Human Resources and skills development	Leather craft in Kleinpoort established and operational	Leather craft in Kleinpoort established and operational	Leather craft project set up	Economic Development	LED	01 147 79580	R 500, 000	To be determined	To be determined	To be determined	To be determined
		Pellet Factory	Pellet Factory established in Rietbron	Co funding agreement signed and factory set up	Economic Development	LED	01 147 78171	R 500,000	Business Plan adopted by commercial farmers committee & Council; Agreements signed	Identification of funders; Funding commitments and agreements signed;	Factory building commenced	Factory built and ready for operations
To build appropriate internal and external institutional capacity necessary to improve integration, alignment and coordination of economic development programmes	Establishment and strengthening of municipal institutional arrangements to facilitate economic development	Insitutional Review & Organisational Development (OD) Strategy	Insitutional Review & Organisational Development (OD) Strategy	LED Institutional Support to local municipalities	Economic Development	Planning & Development	Grant	R 1,300,000	To be determined	To be determined	To be determined	To be determined
To build appropriate internal and external institutional capacity necessary to improve integration, alignment and coordination of economic development programmes	Establishment and strengthening of partnerships between the district and other institutions, including government, institutions of higher learning, donor organisations, NGO's and the private sector	SEDA	Partnership with SEDA	Rolling out SMME support with SEDA according to revised SLA	Economic Development	LED	01 147 78118	R 850,000	Adoption and signing of revised SLA	Funded Projects implemented and funds spent according SLA	Funded Projects implemented and funds spent according SLA	Funded Projects implemented and funds spent according SLA
DEVELOPMENT PRIORITY 4: COMMUNITY AND SOCIAL SERVICES												
To improve the health status of the community as per the principles of the district health system model	To maintain accessibility of PHC services	Clinics (Coldstream and Kwazamukucinga)	Revamp to Clinics (Coldstream and Kwazamukucinga)	To be determined	Planning and Infrastructure Services	Health (PHC)	TBA	R 800,000	To be determined	To be determined	To be determined	To be determined

Objective	Strategy	Project	Key Performance Indicator	Annual Target 11/12	Department	GFS	2011/12 Account Number	2011/12 Rs	Performance Milestones and Performance Redress			
									30 Sep 2011 Target	31 Dec 2011 Target	31 Mar 2012 Target	30 Jun 2012 Target
	To assess and enhance the use of performance management at all LMs	Implementation of the CDM PMS Automated System	Implementation of the PMS Automated system in 6 LM's	Report to Mayoral Committee	Municipal Manager's Office	Other	TBA	R 400,000	Implementation of CDM Automated PMS System in 2 LM's	Implementation of CDM Automated PMS System in 2 LM's	Implementation of CDM Automated PMS System in 2 LM's	Implementation of CDM Automated PMS System in 2 LM's
	Provide technical support to LMs	Implementation of the CDM HIV and Aids Plan	Implementation of the CDM HIV and Aids Plan Priority Areas of Prevention and mainstreaming	Successful implementation of identified priority areas	Municipal Manager's Office	Community & Social Services	01 034 78105	R 400,000	Implement Plan and capacite HIV and Aids Coordinators of the district ito Prevention, Mainstreaming, OVC's and Research in consulting with ECAC	Cascade plan to LMs and training of HIV and Aids Coordinators	Mobilization of people for HCT through various ways (door to door, radio and newspaper adverts) 5 LM	Mobilization of people for HCT through various ways (door to door, radio and newspaper adverts)
To provide effective fire fighting in the district	Capacitate LMs in Fire Services	Fire Services at selected municipalities through restoration of fire hydrants district wide	Improvement of Effective Fire Fighting at 4 Municipalities through restoration of fire hydrants	Completion of project	Planning and Infrastructure Services	Public Safety	01 113 78201	R 1,000,000	Roll-out report adopted	Project starts at 2 of the identified Municipalities.	2 additiosioanl Municipalities' Fire Hydrants restored.	na
To ensure mainstreaming of designated groups through integrated planning in the Cacadu District	To ensure the activities of the district are guided through Policy framework	Empowerment of People with Disabilities	Empowerment of people with disabilities through linkages with various empowerment institutions	Two legacy projects for the district	Municipal Manager's Office	Community & Social Services	01 029 78810	800,000	Planning and consultation	Project implementation to be finalised	Implementation of project	Implementation of project
		Development of Youth	Development of Youth through linkages with various development institutions	Two legacy projects for the district	Municipal Manager's Office	Community & Social Services	01 029 78220	R 800,000	Consultation and hosting of youth development Indaba	Implementation of legacy project	Implementation of legacy project	Impact assessment
To ensure mainstreaming of designated groups through integrated planning in the Cacadu District	To ensure the activities of the district are guided through Policy framework	Women Empowerment	Women Empowerment through linkages with various women development institutions	Two legacy projects for the district	Municipal Manager's Office	Community & Social Services	01 029 78820	R 800,000	Consultation and hosting of women development Indaba	Implementation of legacy project	Implementation of legacy project	Impact assessment

PROJECTS IN SDBIP 2010/11 NOT INCLUDED IN SDBIP 2011/12

Improved water quality for the community of Miller (DMA)		Additional water found and treated to augment the existing supply	Planning and Infrastructure Services	Water	01 158 78194	R 1,800,000	Exploration complete			Contractor on Site	Project Complete	
Improved water quality for the community of Vondeling (DMA)		Additional water found and treated to augment the existing supply	Planning and Infrastructure Services	Water	01 158 78193	R 1,500,000	Exploration complete	To be determined	To be determined	Contractor on Site	Project Complete	

Objective	Strategy	Project	Key Performance Indicator	Annual Target 11/12	Department	GFS	2011/12 Account Number	2011/12 Rs	Performance Milestones and Performance Redress			
									30 Sep 2011 Target	31 Dec 2011 Target	31 Mar 2012 Target	30 Jun 2012 Target
z		Improve water supply to the Community of Pearston (Blue Crane Route		1 000 households have access to rainwater as an alternative or augmentation to the Municipal supply	Planning and Infrastructure Services	Water	01 158 76129 -8-782781-4	2000000	Contrator on site			
		Section 78(3) Phase 4 / Functional Shared Services Model for Karoo Municipalities (Ikwezi, Blue Crane & Baviaans)Improve operations in the water services		Shared Services Model in place	Planning and Infrastructure Services	Water	01 158 77900	1080492	Council resolutions received from selected Municipalities			
		Monitor the Conversion of VIP's to waterborne sanitation at Lower Level Makana		Improve service delivery	Planning and Infrastructure Services	Water	01 158 76134-7 G60281	3300000	Monitor tender process by Makana			
		Monitor the Construction of Bulk-Water Supply to Seven Fountains		Improve service delivery	Planning and Infrastructure Services	Water	01 158 76134-7 G60281	1700000	Monitor tender process by Makana			
		Monitor Construction of rising main from Port Alfred to Bathurst		Improve service delivery	Planning and Infrastructure Services	Water	01 158 76134-7	5000000	Monitor tender process by Ndlambo			
		Rainwater Harvesting, Feasibility Study, Testing of Boreholes (Trappes Valley)		Improve service delivery	Planning and Infrastructure Services	Water	01 158 76124 -8-G60231	4128155	Monitor tender process by Ndlambo			
To provide effective and sustainable infrastructural maintenance plans	To improve infrastructure asset management	Improve access to water in Glenconnor & Kleinpoort		Additional water found and treated to augment the existing supply	Planning and Infrastructure Services	Water	01 158 76069	2000000	Contractor on site			
To provide effective and sustainable infrastructural maintenance plans	To improve CDM roads condition	Repair Flood Damaged Roads to improve access		Phase 1 Complete	Planning and Infrastructure Services	Roads	01 154 75995	6250000	Stormwater Contract commenced			
Maximise the potential of CDM LMs and District Municipality to effectively and efficiently deliver services to their communities	To improve effectiveness in municipal revenue generation and financial management	Existence of a sports facility at Rietbron		Completion of Sports Facility	Planning and Infrastructure Services	Sport and Recreation	01 126 78025	599087	Feasibility study completed			
		Upgrade Infrastructure (Rietbron Storage and Carport) to improve service delivery to DMA		Car-port & Storage facilities complete	Planning and Infrastructure Services	Planning & Development	01 202 78021'—— from adjustments	700000	Contractor on site			

Objective	Strategy	Project	Key Performance Indicator	Annual Target 11/12	Department	GFS	2011/12 Account Number	2011/12 Rs	Performance Milestones and Performance Redress			
									30 Sep 2011 Target	31 Dec 2011 Target	31 Mar 2012 Target	30 Jun 2012 Target
To improve the environmental health status of communities of Baviaans, Ikwezi, DMA (north and South)	Effectively manage comprehensive EHS within the designated areas (Baviaans, Ikwezi, DMA North and South)	Food Sampling, Water Sampling & Water Quality Monitoring, Prevent environmental health risks in the mentioned areas, with emphasis to water related risks		Risk exposure minimised	Planning and Infrastructure Services	Health	01 192 78..121/123/011	180000	Sampling programme adopted			
To improve the environmental health status of communities of Baviaans, Ikwezi, DMA (north and South) (cont)	To promote environmental health education and awareness	Conduct education and awareness campaigns to prevent environmental health risks in the mentioned areas, with emphasis to water related risks		Risk exposure minimised	Planning and Infrastructure Services	Health	01 192 78147	100000	2 sessions held			
		Minimise the disaster risk vulnability at Nqweba Safety Rehabilitation		Dam Safety improved	Planning and Infrastructure Services	Public Safety	01 118 78203	1000000	Assessment Report complete			
		Improve emergency response through establishment of the Paterson Intergrated Emergency Services Centre		Phase 1 Complete	Planning and Infrastructure Services	Public Safety	01 113 78202	5000000	Concept design approved			
		Reduce risk through Education and Awareness campaigns in respect of Drought,Fire,Floods and Hazmat,		Completion of project	Planning and Infrastructure Services	Public Safety	01 113 77390	500000	Assessment of causal factors complete			
		Public participation- assist five LMs to develop their public participation policy and strategies		Public participation policy and strategies for five local mubnicipalities	Planning and Infrastructure Services	Community & Social Services	01 028 76101	200000	Public participation policies and strategies for one LM			
To leverage available resources to achieve investment in economic infrastructure in partnership with relevant stakeholders	Facilitate economic infrastructure investment in strategic sectors of the district	Fibre Beneficiation	Natural Fibre Beneficiary Programme	At least 75% of fibre beneficiation applications approved	Economic Development	Planning & Development	01 146 78204 LEDI Grant	R 4,250,000	Adoption of the Cacadu Fibre Innovation Hub Rapid Assessment and Strategic Plan; 1 project conceptualised and funding transferred / implementation commenced			

Objective	Strategy	Project	Key Performance Indicator	Annual Target 11/12	Department	GFS	2011/12 Account Number	2011/12 Rs	Performance Milestones and Performance Redress			
									30 Sep 2011 Target	31 Dec 2011 Target	31 Mar 2012 Target	30 Jun 2012 Target
		Renewable Energy		At least one catalytic project supported	Economic Development	Planning & Development	LEDI Grant	R 1,550,000	Adoption of the Cacadu Renewble Energy Assessment / Audit			
		Tourism route development		Increased tourism flow along at least 2 tourism routes (SRV & Kouga)	Economic Development	Tourism	01 400 78186	R 1,000,000	Adoption of SRV Agri-tourism Business Plan and co-funding thereof; Co-funding the Kouga Tourism Route Development Plan			
		Destination signage		4 Destination Billboards installed for improved visibility of the destinations (Addo, Grahamstown, Tsitsikama & Baviaans) Remove names	Economic Development	Tourism	01 400 78063	R 334,000	Install Jbay; EIA Lodged for the 4 destinations compiled			
		Rietbron Crafters a viable entity		Rietbron Crafters with stock and secured buyers	Economic Development	LED	01 147 78173	R 500, 000	Agreement signed with the Department of Social Development, Craft Partners & Rietbron Crafters			
		A sheep shearing co-op trained and mentored		The Co-op able to sustain their livelihoods through sheep shearing	Economic Development	LED	01 147 78172	R 300,000	Signed agreement with NWGA; Signed agreement with Coop; Module 1 implemented			
		District Economic Development Growth and Development (EGDS) Strategy Review		EGDS review completed	Economic Development	Planning & Development	01 146 78056 Thinasinako EIS Grant	R 1,967,334	Service provider appointed appointed to develop Economic Intelligence System (EIS)			
		Support to BCR Development Agency		Boschberg	Economic Development	Planning & Development	01 146 78205	R 2,000,000	Develop and sign SLA and transfer funds;			

Objective	Strategy	Project	Key Performance Indicator	Annual Target 11/12	Department	GFS	2011/12 Account Number	2011/12 Rs	Performance Milestones and Performance Redress			
									30 Sep 2011 Target	31 Dec 2011 Target	31 Mar 2012 Target	30 Jun 2012 Target
Maximise the potential of CDM LMs and District Municipality to effectively and efficiently deliver services to their communities	Building in-house capacity in CDM and in LMs so that they can perform their functions and strengthen institutional systems	Building in-house capacity in CDM and in LMs so that they can perform their functions and strengthen institutional systems	Support LM's with Supply Chain Management processes and procedures		4 LM's supported	Finance & Corporate Services	Other	-	In-house	Fourth LM supported		
	Improve corporate governance systems, both in the district and the 9 LM	Continual support that Audit Committees are functioning effective		Fully effective Audit Committees	Finance & Corporate Services	Finance and Admin	-	In-house	NA			
		Establishment of the unemployed graduates programme		Report on progress of programme	Finance & Corporate Services	Other	01 085 78151	R 1,000,000	10 Graduates placed in organisations			
		Assist LM's in dealing with Audit Exceptions in achieving nil exception reports		4 LM's supported	Finance & Corporate Services	Finance and Admin	-	in house	Develop a template			
		Development of a system for the protection of revenue		4 LM's assisted	Finance & Corporate Services	Finance and Admin	-	in house	Plan for a workshop			
	To improve the performance of low capacity LM's iro Organisational and HR arrangements	Provision of support to low capacity LM's iro Organisational and HR arrangements		All LM's	Finance & Corporate Services	Finance and Admin	-	In-house	Meet with Ikwezi, Baviaans, Camdeboo and finalisation of support programme			
	Support identified LM's with stakeholder management and public participation processes	Develop communication policies (incl. media policy guidelines) and plans at local municipalities		Communication policies available to all LM	Finance & Corporate Services	Finance and Admin	-	In-house	Generic communication policy completed and made available to LM's			
		Review of District and 9 LM By-Laws		By-Laws Reviewed and Gazetted for CDM and 9 LM's	Municipal Manager's Office	Other	01 028 76116 01 028 76106	R 500 000 R 100 000	Review CDM and 2 LM's By-Laws			
	Provide technical support to LMs	Capacity building for Cllrs of the district		Number of agreed upon interventions undertaken to capacitate number of councillors	Municipal Manager's Office	Other	01 028 76117	R 300,000	Specific interventions to be discussed with the speaker of council and also take into consideration the timing of the training)			

Objective	Strategy	Project	Key Performance Indicator	Annual Target 11/12	Department	GFS	2011/12 Account Number	2011/12 Rs	Performance Milestones and Performance Redress			
									30 Sep 2011 Target	31 Dec 2011 Target	31 Mar 2012 Target	30 Jun 2012 Target
Maximise the potential of CDM LMs and District Municipality to effectively and efficiently deliver services to their communities	Improve corporate governance systems, both in the district and the 9 LMs	HR policies for Baviaans		Policies developed for Baviaans	Municipal Manager's Office	Community & Social Services	01 02876105	120000	Planning and auditing of existing policies			
To provide infrastructure development and service delivery support to LMs	Provide technical support to LMs	Connect with Cacadu	Connect with Cacadu-hardware installation within additional libraries within the District	To achieve access to CwC in additional libraries	Municipal Manager's Office	Community & Social Services	01 152 76037	R 3,338,000	Tender document completed	Service provider appointed	Hardware acquired	Hardware installed
To improve the health status of the community as per the principles of the district health system model	To provide Comprehensive Primary Health Services at each service point	Ensure provision of full component of the PHC package as per the PPSLA in each facility		Annual assessment completed	Health	Health (PHC)	-	In-house	NA			
	To monitor the quality of PHC services to address shortcomings	Conducting an assessment of each service point facilities and addressing shortcomings		Report to Mayco annually on status of quality assesment Assessment conducted x 70: 23 MHSD; 23 KHSD; 24 CHSD	Health	Health (PHC)	-	In-house	NA			
		Submit annually the budget to Council for the set clinics and mobiles		• Review coverage • Submit Budget •Evidence to motivation to ECDoH for funding	Health	Health (PHC)	-	In-house	NA			

KOUGA DEVELOPMENT AGENCY

PARENT MUNICIPALITY BUDGET - 2011/2012

		2011/2012	2012/2013	2013/2014
INCOME		4,143,000.00	4,493,000.00	4,801,000.00
0020/000	Cacadu Grant	900,000.00	990,000.00	1,089,000.00
0030/000	Kouga Grant	900,000.00	990,000.00	1,089,000.00
0040/000	Interest	100,000.00	110,000.00	120,000.00
0080/000	Kou-Kamma assistance - Town Planning	60,000.00	75,000.00	90,000.00
0011/000	DEDEA - Management fees	75,000.00	-	-
0012/000	Lease Revenue - Mandate area	108,000.00	108,000.00	108,000.00
0013/000	Revenue from Greenhouse Tunnel Project	400,000.00	460,000.00	529,000.00
0014/000	External funding	1,600,000.00	1,760,000.00	1,776,000.00
OPERATIONAL EXPENDITURE		-4,105,000.00	-4,443,000.00	-4,751,000.00
	OP2: Staff Costs			
8020/101	OP2: Staff Costs- CEO	-598,500.00	-798,000.00	-857,850.00
8020/102	OP2: Staff Costs - Land & Planning Mger	-580,000.00	-623,500.00	-670,250.00
8020/104	OP2: Staff Costs - Executive Assistant	-270,000.00	-290,250.00	-312,000.00
8020/105	OP2: Staff Costs - Receptionist	-98,400.00	-105,750.00	-113,700.00
8020/106	OP2: Staff Costs - Financial Manager	-475,000.00	-510,600.00	-549,000.00
8020/107	OP2: Staff Costs - Intern	-54,000.00	-58,050.00	-62,500.00
8020/200	OP2: Staff Training and Development	-120,000.00	-130,000.00	-140,000.00
2160/090	Staff Bonuses	-205,050.00	-220,000.00	-260,000.00
8020/300	OP2: Operational Costs			
8020/301	OP2: Operational Costs - Rental	-160,000.00	-175,000.00	-190,000.00
8020/302	OP2: Operational Costs - Utilities	-12,000.00	-13,200.00	-14,500.00
8020/303	OP2: Operational Costs - Security	-2,000.00	-2,200.00	-2,400.00
8020/304	OP2: Operational Costs - Postage & Cour	-2,400.00	-2,500.00	-2,600.00
8020/305	OP2: Operational Costs - 3G Tel ADSL	-105,000.00	-110,000.00	-115,000.00
8020/307	OP2: Operational Costs - Website hosting	-12,000.00	-12,600.00	-13,400.00
8020/400	OP2: Travel Accommodation & Entertainm			
8020/401	OP2: Travel/Acc/Ent - Staff Local travel	-48,000.00	-50,000.00	-52,500.00
8020/402	OP2: Travel/Acc/Ent - Staff Prov travel	-48,000.00	-50,000.00	-52,500.00
8020/403	OP2: Travel/Acc/Ent - Staff Nat travel	-30,000.00	-32,000.00	-33,500.00
8020/404	OP2: Travel/Acc/Ent - Staff Hotel/Subsis	-100,000.00	-105,000.00	-110,000.00
8020/500	OP2: Services and levies			
8020/501	OP2: Services and levies - Legal Exp	-120,000.00	-50,000.00	-50,000.00
8020/502	OP2: Services and levies - Advertising	-40,000.00	-40,000.00	-40,000.00
8020/503	OP2: Services and levies - Insurance	-12,500.00	-13,750.00	-15,000.00
8020/504	OP2: Services and levies - bank charges	-6,000.00	-6,300.00	-6,600.00
8020/505	OP2: Services and levies - SDL	-15,000.00	-24,000.00	-25,600.00
8020/506	OP2: Services and levies - UIF Co contr	-7,800.00	-7,800.00	-7,800.00
8020/510	OP2: Services and levies - Ext audit	-300,000.00	-300,000.00	-300,000.00
8020/511	OP2: Services and levies - Int Audit	-120,000.00	-120,000.00	-120,000.00
8020/512	OP2: Services and levies - Audit Committ	-85,000.00	-90,200.00	-95,000.00
8020/600	OP2: Directors/Board Fees			
8020/601	OP2: Directors/Board Fees - Meetings	-98,000.00	-102,500.00	-107,500.00
8020/602	OP2: Directors/Board fees - Committees	-32,800.00	-35,000.00	-36,000.00
1115/030	Directors Travel and Accomodation	-75,000.00	-78,750.00	-82,500.00
8020/700	OP2: Office Sundries			
8020/701	OP2: Office Sundries - Stationery	-30,000.00	-31,500.00	-33,000.00
8020/702	OP2: Office Sundries - Cleaning	-29,900.00	-30,000.00	-32,000.00
8020/703	OP2: Office Sundries - Office refreshm	-6,000.00	-6,300.00	-6,500.00
2060/000	Repairs and Maintenance	-50,000.00	-51,250.00	-56,000.00
3810/000	Meetings and Workshops	-40,000.00	-42,000.00	-45,800.00
1090/000	Consulting fees	-50,000.00	-55,000.00	-60,000.00
8020/900	OP2: Marketing	-66,650.00	-70,000.00	-80,000.00
CAPITAL EXPENDITURE		-38,000.00	-50,000.00	-50,000.00
	Computer Equipment	-10,000.00	-30,000.00	-25,000.00
	Furniture and Fittings	-28,000.00	-20,000.00	-25,000.00
		-	-	-

Cacadu District Municipality 2011/12 Annual Budget and MTREF

2.15 Municipal manager's quality certificate

I Mr Md Pillay, municipal manager of Cacadu District Municipality , hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name ____

Municipal manager of Cacadu District Municipality

Signature ____

Date ____________________________